



राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

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| — | अनुपूरक | — |

21 दिसम्बर, 1974/30 अग्रहायण 1896 को समाप्त होने वाले सप्ताह में निम्नलिखित विज्ञप्तियां 'असाधारण राजपत्र, हिमाचल प्रदेश' में प्रकाशित हुईं—

No. LLRD (6) 21/74, dated the 4th December, 1974.

Law Department

The Himachal Pradesh Panchayati Raj (Second Validation) Ordinance, 1974 (Ordinance No. 8 of 1974).

नं० बी० एल० पी० 12-56/74,
तिथि 11 दिसम्बर, 1974.

कार्यालय जिलाधीश, बिलासपुर

पंचायत समिति सदर के लिये सहविकल्पित सदस्यों के नामों के प्रकाशन की सूचना।

भाग 1—वैधानिक नियमों को छोड़ कर हिमाचल प्रदेश के राज्यपाल और हिमाचल प्रदेश हाई कोर्ट द्वारा अधिसूचनाएं इत्यादि

हिमाचल प्रदेश हाई कोर्ट

NOTIFICATIONS

Simla-1, the 4th December, 1974

No. HHC./Admn. 6-11/74-135-38.—In exercise of the powers vested in him under S. R. 59 read with S.R. 60 and all other powers enabling in this behalf, the Hon'ble the Chief Justice is pleased to order the shifting of the headquarters of the Senior Sub-Judge-cum-Chief Judicial Magistrate, Lahaul and Spiti district at Keylong to Kulu in public interest with effect from October 26, 1974. He will function at Kulu till May 7, 1975 and will re-open at Keylong on May 15, 1975.

It is further ordered that the Senior Sub-Judge-cum-Chief Judicial Magistrate and his staff will be governed under S.R. 116-A for the purposes of T.A.

By order,
KEDARISHWAR,
Registrar.

Simla-1, the 5th December, 1974

No. HHC./Admn. 16-13/74-13592 to 13623.—In exercise of the powers vested in them by section 139(b) of the Code of Civil Procedure 1908, the Hon'ble the Chief Justice and Judges are pleased to appoint for a period of two years from the date of the issue of this notification, the following Advocates as Oath Commissioners for the places mentioned against their names for administering oath/affirmation on affidavits to the deponents under the Code in accordance with the terms specified in paragraph 5 Chapter 12-B Punjab High Court Rules and Orders Volume IV as applied to Himachal Pradesh.

| Sl. No. | Name | Place |
|---------|-----------------------------|---|
| 1. | Shri Satya Vrat Sharma | Simla Proper. |
| 2. | Shri Gopal Krishan Sharma | Simla Proper. |
| 3. | Shri Virender Singh Chauhan | Theog Sub-Division in Simla district. |
| 4. | Shri Ramji Tripathi | Theog Sub-Division in Simla district. |
| 5. | Shri Rajinder Singh Jamalta | Jubbal Tehsil of Simla district. |
| 6. | Shri Balbir Singh Jhagta | Chopal Sub-Division in Simla district. |
| 7. | Shri J. R. Kainthla | Rampur Sub-Division in Simla district. |
| 8. | Shri Rakesh Kumar | Kulu Sub-Division of Kulu district. |
| 9. | Shri Chyramani Katoch | Kulu Sub-Division of Kulu district. |
| 10. | Shri Durga Dass Negi | Kalpa Sub-Division in Kinnaur district. |
| 11. | Shri Ved Bhushan | Dehra Sub-Division in Kangra district. |

By order,
S. P. THAPLYAL,
Deputy Registrar.

हिमाचल प्रदेश सरकार

PERSONNEL (A-I) DEPARTMENT

NOTIFICATIONS

Simla-2, the 27th November, 1974

No. 3-6/62-DP(Apptt.).—Continuation this department's notification of even number, dated the 29th October, 1974, the Governor, Himachal Pradesh is pleased to accord sanction to the grant of extension of 30 days' earned leave in favour of Shri P. B. Sharma, H.A.S., formerly Sub-Divisional Magistrate, Rohroo, District Simla with effect from 1st November, 1974 to the 30th November, 1974.

2. Certified that Shri P. B. Sharma would have continued to officiate against the cadre post of H.P.A.S. but for his proceeding on leave as mentioned above.

AJAY PRASAD,
Joint Secretary.

Simla-2, the 2nd/3rd December, 1974

No. 2-14/69-Apptt.—The Governor, Himachal Pradesh, is pleased to order that in the absence of Dr. B. P. Sinha, on leave Preparatory to Retirement for 120 days with effect from today the 2nd December, 1974 Dr. O.P. Bhargava, Professor of Anatomy, H.P. Medical College, Simla shall hold the charge of the office of the Principal, H. P. Medical College in addition, to his own duties, till further orders.

U. N. SHARMA,
Chief Secretary.

Simla-2, the 3rd December, 1974

No. 10-3/72-DP-Apptt. I.—In exercise of the powers conferred by sub-section (1) of section 20, of the Code of Criminal Procedure, 1973, the Governor, Himachal Pradesh is pleased to appoint Shri Sher Singh, H.A.S., Settlement Officer, District Kangra, Dharamsala, to be the Executive Magistrate with all the powers of an Executive Magistrate, under the said Code, to be exercised within the local limits of Kangra and Mandi districts with effect from the date of taking over.

Simla-2, the 4th December, 1974

No. 3-18/63-DP-Apptt. (Vol. III).—The Governor, Himachal Pradesh is pleased to accord sanction to the grant of 9 days' earned leave in favour of Shri Y. R. Mahajan, H.A.S., Sub-Divisional Magistrate, Dehra, District Kangra with effect from 16th December, 1974 to 24th December, 1974, with permission to prefix 2nd Saturday and Sunday falling on the 14th and 25th December, 1974 and to suffix gazetted holiday on the 15th December, 1974, subject to verification of title to leave.

2. Certified that after the expiry of leave, Shri Y. R. Mahajan is likely to return to duty to the station from where he proceeds on leave.

Simla-2, the 7th December, 1974

No. 3-34/64-Appnt. I.—The Governor, Himachal Pradesh is pleased to accord sanction to the grant of 26 days' earned leave, in favour of Shri Amrik Singh, i.p.s. Superintendent of Police, Simla from 16-12-1974 to 10-1-1975 (both days inclusive) with permission to prefix 14th and 15th December, 1974 and suffix 11th and 12th January, 1975 being gazetted holidays, subject to verification of title to leave.

2. Certified that Shri Amrik Singh, will return to the station from where he proceeds on earned leave.

3. The Governor, is further pleased to order that Shri B. L. Pandit, Additional Superintendent of Police, Simla, shall hold the charge of the post of S. P. Simla, during the absence of leave of Shri Amrik Singh, in addition to his own duties.

AJAY PRASAD,
Joint Secretary.

COMMUNITY DEVELOPMENT DEPARTMENT NOTIFICATION

Simla-4, the 3rd December, 1974

No. 4-322/69-E-Dev.—The Governor, Himachal Pradesh is pleased to accord sanction, *ex-post-facto*, to the grant of 40 days' leave from 1-11-1974 to 10-12-1974 in favour of Shri Krishan Lal, Block Development Officer Pangi subject to verification of title to leave by the Audit Office.

2. The Governor is further pleased to order that Shri Kedar Nath, Co-operative Inspector, Pangi Block will hold the current charge of the post of Block Development Officer, Pangi Block temporarily in addition to his own duties with effect from 1-11-1974 during the leave period of Shri Krishan Lal, Block Development Officer without getting any remuneration.

C. M. CHATURVEDI,
Secretary.

EDUCATION DEPARTMENT (TECHNICAL EDUCATION)

ADDENDA

Simla-171002, the 27th November, 1974

No. 15-13/71-Edu. B (TE).—Add the words "and with the approval of the Himachal Pradesh Public Service Commission" after the word "Committee" occurring in this Department's notification of even number, dated the 29th October, 1974, regarding the appointment of S/Shri Gian Chand Sangha, and S. P. S. Sachdeva Instructors in Mechanical Engineering as Workshop Superintendents (Mechanical).

Simla-171002, the 27th November, 1974

No. 15-13/71-Edu. B (TE).—Add the words "and with the approval of the Himachal Pradesh Public Service Commission" after the word "Committee" occurring in this Department's notification of even number, dated the 29th October, 1974, regarding the appointment of Shri K. L. Sharma, Demonstrator in Civil Engineering as Lecturer in Civil Engineering.

Simla-171002, the 27th November, 1974

No. 15-13/71-Edu. B (TE).—Add the words "and with the approval of the Himachal Pradesh Public Service Commission" after the word "Committee" occurring in this Department's notification of even number, dated the 29th October, 1974, regarding the officiating appointment of Shri K. N. Kainth, Senior Drawing Instructor in Civil Engineering as Lecturer in Civil Engineering.

Simla-171002, the 27th November, 1974

No. 15-13/71-Edu. B (TE).—Add the words "and with the approval of the Himachal Pradesh Public Service Commission" after the word "Committee" occurring in this Department's notification of even number, dated the 29th October, 1974, regarding the officiating appointment of Shri R. D. Aggarwal, Demonstrator in Mechanical Engineering as Lecturer in Mechanical Engineering.

C. M. CHATURVEDI,
Secretary.

FOREST DEPARTMENT CORRIGENDUM

Simla-2, the 3rd December, 1974

No. 25-5/73-SF.—The representative of Central Council of Indian Medicines, New Delhi, shown at serial No. 7 as official member of the Forest Utilisation Committee *vide* this Government Notification No. 25-5/73-SF, dated the 22nd November, 1973 will be a non-official member of the said Committee.

This supersedes this Government corrigendum No. 25-5/73-SF, dated 7-10-1974.

By order,
P. K. MATTOO,
Secretary.

GENERAL ADMINISTRATION DEPARTMENT NOTIFICATION

Simla-2, the 4th December, 1974

No. 16-16/73-GA-A.—In order to make it convenient for every voter to exercise right of franchise during the Himachal Pradesh Legislative Assembly Bye-Election in 68-Mandi Constituency on the 8th December, 1974 (Sunday) the Governor, Himachal Pradesh is pleased to declare the day as local holiday in that Constituency.

2. The Governor, Himachal Pradesh is further pleased to grant additional paid-holiday to the employees of the various Industrial Establishments/Daily-rated employees under the State Government on the polling day i.e. on 8th December, 1974 in the above Constituency, if it does not fall on a paid holiday.

3. The Governor, Himachal Pradesh is further pleased to declare the day of polling i.e. 8th December, 1974, as holiday under section 25 of the Negotiable Instruments Act, 1881 in that Constituency.

U. N. SHARMA,
Chief Secretary.

HORTICULTURE DEPARTMENT**NOTIFICATION***Simla-2, the 18th November 1974*

No. 16-43/69-Agr. Sectt.—On the recommendation of the Himachal Pradesh Public Service Commission, the Governor, Himachal Pradesh is pleased to appoint Shri Ramesh Chandra Singh, to officiate against the temporary post of Assistant Fruit Technologist, Simla in the Class II (Gazetted) scale of Rs. 350-25-500/30-590/30-830-35-900 in the Horticulture Department on the terms and conditions contained in this department memorandum of even number dated 26th October, 1974 with effect from 26th October, 1974 (A.N.) until further orders.

2. Shri Ramesh Chandra Singh will be on probation for a period of 2 years with effect from 26th October, 1974.

S. M. VERMA,
Under Secretary.

INDUSTRIES DEPARTMENT**NOTIFICATION***Simla, the 4th December, 1974*

No. 5-155/73-SI-(Estt).—In continuation of this department's notification of even number dated the 11th March, 1974, the Governor of Himachal Pradesh, on the recommendation of the Departmental Promotion Committee, is pleased to adjust and appoint Shri R. D. Mall, substantive holder of the post of Technical Supervisor (wood and Allied) Class II (Gazetted), as Planning-cum-Survey Officer (Class II Gazetted) in the pay scale of Rs. 300—600, on regular basis, under the Rural Industrial Project at Palampur, with effect from the 27th November, 1974. He will retain his lien on the post of Technical Supervisor (wood and Allied Craft) till he is made permanent against the post of planning-cum-Survey Officer after successful completion of probationary period of two years.

P. K. MATTOO,
Secretary.

PUBLIC WORKS DEPARTMENT**NOTIFICATIONS***Simla-3, the 18th November, 1974*

No. 9-17/73-PWB.—Whereas it appears to the Governor, Himachal Pradesh that land is likely to be required to be taken by the Himachal Pradesh Government at the public expense for a public purpose, namely for Lift Flow Irrigation Scheme, it is hereby notified that land in the locality described below is likely to be required for the above purpose.

This notification is made under the provisions of section 4 of the Land Acquisition Act, 1894 to all whom it may concern.

In exercise of the powers conferred by the aforesaid section, the Governor, Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Any person interested, who has any objection to the acquisition of the said land in the locality may, within thirty days of the publication of this notification, file an objection in writing before the Collector of Land Acquisition, Officer Solan.

SPECIFICATION*District : SOLAN**Tehsil : NALAGARH*

| Village | Khasra No. | Area Big. Bis. |
|---------------|--|---------------------------------|
| 1 | 2 | 3 |
| BADO SITALPUR | 60/1 135/1 178 | 0 1 0 1 0 3 |
| Total .. | 3 | 0 5 |
| BILBALO GUJRA | 347/1 367/1 476/1 | 0 17 1 5 0 1 |
| Total .. | 3 | 2 3 |
| MURK | 60/1 | 0 7 |
| LENDEWAL | 14/1 | 0 1 |
| NANOWAL | 99/1 168/1 165/1 | 0 1 0 1 0 13 |
| Total .. | 3 | 0 15 |
| KAINDUWAL | 8/1 8/2 | 0 1 0 1 |
| Total .. | 2 | 0 2 |
| DASOMAJRA | 93/1 122/1 128/1 144/1 | 0 1 0 1 0 1 0 1 |
| Total .. | 4 | 0 4 |
| NAHRSINGH | 99/1 99/2 77/1 | 0 1 0 1 1 0 |
| Total .. | 3 | 1 2 |
| KALYENPUR | 26/1 26/2 | 0 1 0 1 |
| Total .. | 2 | 0 2 |
| KHERHI | 116/1 118/1 | 0 1 0 1 |
| Total .. | 2 | 0 2 |
| KISHANPUR | 2081/1 2192/1 2141/1 2131/1 2104/1 | 0 1 0 1 0 1 0 1 0 7 |
| Total .. | 5 | 0 11 |

| 1 | 2 | 3 | 4 |
|------------|-------------------------|-------------------|-------|
| MARHIARPUR | 276/1 125/1 227/1 | 0 1 0 1 0 1 | 1 |
| Total | 3 | 0 3 | |
| RAJPURA | 2/13/1 | 0 1 | K. M. |
| SAHALWALA | 473/1 374/1 40/1 | 0 1 0 1 0 1 | |
| Total | 3 | 0 3 | |

By order,
GANGESH MISRA,
Secretary.

Simla-2, the 3rd December, 1974

No. 1-98/70-PW-A.—In partial modification of Notification of even number dated the 21st November, 1974, Shri S. P. Sharma, S.S.O.W., Himachal Pradesh Public Works Department, Simla is transferred and posted as Superintending Engineer, 3rd Circle, Himachal Pradesh Public Works Department, Solan.

Shri S. P. Kapoor, Superintending Engineer, Mandi under transfer is now posted as S.S.O.W., Himachal Pradesh Public Works Department at Simla vide Shri S. P. Sharma, transferred.

Shri S. M. Bhagchandani will now continue as Superintending Engineer, World Bank Project (Design) Simla.

Sd/-
Secretary.

Simla-171002, the 5th December, 1974

No. 2-32/70-PW(B).—Whereas it appears to the Governor, Himachal Pradesh that the land is required to be taken by the Government at public expenses for a public purpose, namely for construction of Phafi-Shaline-Kothi-Manali C/O National High Way No. 21 KM. 303, it is hereby declared that the land described in the specification below is required for the above purpose.

2. The declaration is made under the provisions of section 6 of the Land Acquisition Act, 1894 to all whom it may concern and under the provisions of section 7 of the said Act, the Collector, Land Acquisition, Himachal Pradesh Public Works Department, is hereby directed to take order for the acquisition of the said land.

3. A plan of the land may be inspected in the office of the Collector, Land Acquisition, Himachal Pradesh Public Works Department.

SPECIFICATION

District: KULU Tehsil: KULU

| Village | Khasra No. | Area |
|----------------|------------|-----------|
| 1 | 2 | Big. Bis. |
| | | 3 4 |
| PHATI: SHALINE | 1186/1 | 0 14 |
| KOTHI: MANALI | 1187/1 | 0 10 |
| | 1188/1 | 0 16 |
| Total | 3 | 2 0 |

Simla-171002, the 5th December, 1974

No. 9-10/73-PW "B".—Whereas it appears to the Governor, Himachal Pradesh that land is likely to be required to be taken by the Himachal Pradesh Government at the public expense for a public purpose, namely for Kurpan Khad to Nirmand Kuhl, it is hereby notified that land in the locality described below is likely to be acquired for the above purpose.

This notification is made under the provisions of section 4 of the Land Acquisition Act, 1894 to all whom it may concern.

In exercise of the powers conferred by the aforesaid section, the Governor, Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Any person interested, who has any objection to the acquisition of the said land in the locality may, within thirty days of the publication of this notification, file an objection in writing before the Collector of Land Acquisition, District Simla and Outer Seraj, Kulu.

SPECIFICATION

District: KULU Sub-Tehsil: NIRMAND

| Village | Khasra No. | Area |
|--------------|------------|-----------|
| 1 | 2 | Big. Bis. |
| | | 3 4 |
| PHATI: SHOCH | 1109 | 19 2 |
| | 1149 | 1 19 |
| | 1120 | 2 5 |
| | 1148 | 4 1 |
| | 1156 | 0 15 |
| | 1118 | 0 6 |
| | 1138 | 1 12 |
| | 1145 | 0 18 |
| | 1147 | 3 1 |
| | 1142 | 0 1 |
| | 1143 | 0 1 |
| | 1140 | 0 2 |
| | 987 | 0 14 |
| | 988 | 1 8 |
| | 989 | 5 4 |
| | 1141 | 0 17 |
| | 986 | 1 5 |
| | 1144 | 0 7 |
| | 1111 | 3 18 |
| | 1150 | 0 12 |
| | 1112 | 5 14 |
| | 1139 | 1 1 |
| | 1122 | 0 3 |
| | 1123 | 0 5 |
| | 1123 | 0 6 |
| | 1121 | 0 9 |
| | 1124 | 0 11 |
| | 983 | 6 15 |
| | 997 | 0 19 |
| | 973 | 9 0 |
| | 984 | 2 5 |
| | 985 | 2 2 |
| | 993 | 1 12 |
| | 994 | 1 6 |
| | 995 | 0 10 |
| | 996 | 0 10 |
| | 998 | 6 0 |
| | 1106 | 4 11 |

| 1 | 2 | 3 | 4 |
|-------|------|---|----|
| | 997 | 0 | 8 |
| | 1104 | 3 | 5 |
| | 1137 | 2 | 5 |
| | 982 | 1 | 4 |
| | 1105 | 0 | 13 |
| | 990 | 1 | 6 |
| | 1107 | 3 | 8 |
| | 991 | 1 | 7 |
| | 137 | 8 | 2 |
| | 238 | 3 | 10 |
| Total | 48 | 1 | 14 |

By order,
GANGESH MISRA,
Secretary.

Simla-171002, the 5th December, 1974

No. 14-7/74-PW(B).—In exercise of the powers conferred by sub-section (1) of section 4 of the Water (Prevention and Control of Water Pollution) Act, 1974, the Himachal Pradesh Government hereby constitutes with effect from the 26th day of November, 1974 the State board for the Prevention and Control of Water Pollution consisting of an *ex-officio* Chairman and fifteen other members as follows:

OFFICIALS:

- | | |
|---|-----------------------|
| 1. Shri K. C. Pandya, Financial Commissioner | Ex-Officio, Chairman. |
| 2. Shri Gangesh Misra, Commissioner-cum-Secretary (P.W.) | Member. |
| 3. Shri H. C. Malhotra, Chief Engineer(s) | Member. |
| 4. Shri R. C. Singh, Chief Engineer (N) | Member. |
| 5. Shri Jagdish Chand Sharma, Director of Health Services | Member. |
| 6. Shri S. M. Kanwar, Director of Industries | Member. |
| 7. Shri Attar Singh, Administrator, Municipal Corporation, Simla | Member. |
| 8. Shri S. K. Chauhan, Managing Director, Mineral and Industrial Development Corporation, Simla | Member. |
| 9. Shri S. K. Aloke, General Manager, Himachal Road Transport Corporation | Member. |

NON-OFFICIAL:

- | | |
|---|---------|
| 10. Shri Sunder Lal, President, Municipal Committee, Nahan | Member. |
| 11. Shri Bhup Singh Vaidya, President, Municipal Committee, Mandi | Member. |
| 12. Shri Guru Dutt, President, Municipal Committee, Dharamsala | Member. |
| 13. Shri K. G. Khana, President, Municipal Committee, Solan | Member. |
| 14. Dr. G. S. Bodh, Akhara Bazar, Kulu, District Kulu (H.P.) | Member. |
| 15. Shri B. R. Bhallaik, P. O. Thanedhar, Sub-Tehsil Kumarsain, District Simla (H.P.) | Member. |
| 16. Mrs. Kunti Batra, Mashobra, District Simla (H. P.) | Member. |

GANGESH MISRA,
Commissioner-cum-Secretary.

Simla-171002, the 5th December, 1974

No. 9-17/73-PW.B.—Whereas it appears to the Governor of Himachal Pradesh that land is likely to be required to be taken by Government at public expenses for a public purpose, namely for construction of Binwa-Looni Link in Tehsil Palampur, District Kangra. It is hereby notified that the land in the locality described below is likely to be required for the above purpose.

This notification is made under the provision of section 4 of the Land acquisition Act, 1894 to all whom it may concern.

In exercise of powers conferred by the aforesaid section the Governor, Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servant and workmen to enter upon and survey any land in the locality and do all others acts required or permitted by that section.

Any person interested, who has any objection for the acquisition of any land in the locality may, within 30 days of the publication of this notification, file an objection in writing before the Land Acquisition Collector Himachal Pradesh Public Works Department, Kangra.

SPECIFICATION

District: KANGRA Tehsil: PALAMPUR

| Tika 1 | Village 2 | Khasra No. 3 | Area K. M. 4 5 |
|-----------|--------------|-----------------|----------------------|
| TARSE | DEOL | 285 | 0 8 |
| | | 288 | 3 5 |
| | | 475 | 3 17 |
| | | 476 | 0 10 |
| | | 477 | 0 1 |
| | | 493 | 2 17 |
| | | 495 | 5 12 |
| Total | | | 16. 10 |
| | | | or say 1.56 Acres. |

Simla-171002, the 5th December, 1974

No. 9-10/73-PWB.—Whereas it appears to the Governor, Himachal Pradesh that land is likely to be required to be taken by the Himachal Pradesh Government at the public expense for a public purpose, namely for construction of Kurpan khad to Nirmand Kuhl, it is hereby notified that land in the locality described below is likely to be acquired for the above purpose.

This notification is made under the provisions of section 4 of the Land Acquisition Act, 1894 to all whom it may concern.

In exercise of the powers conferred by the aforesaid section, the Governor, Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Any person interested, who has any objection to the acquisition of the said land in the locality may, within thirty days of the publication of this notification, file an objection in writing before the Collector of Simla-9 and

Outer Seraj Kulu district Himachal Pradesh.

SPECIFICATION

District: KULU

Sub-Tehsil: NIRMAND

| Village 1 | Khasra No. 2 | Area Big. Bis. 3 4 | | 1 | 2 | 3 | 4 |
|--------------|-----------------|--------------------------|----|---|-----------|----|----|
| | | | | | | | |
| NIRMAND | 1576 | 0 | 19 | | 1146 | 3 | 6 |
| | 1481 | 2 | 18 | | 1193 | 1 | 7 |
| | 1208 | 4 | 1 | | 1460 | 2 | 19 |
| | 1206 | 5 | 5 | | 1462 | 1 | 1 |
| | 2011 | 1 | 4 | | 1743 | 1 | 10 |
| | 2009 | 4 | 11 | | 1743/1 | 0 | 9 |
| | 2010 | 5 | 11 | | 1741 | 0 | 5 |
| | 1409 | 0 | 19 | | 1738 | 0 | 12 |
| | 1929 | 2 | 9 | | 1203 | 0 | 17 |
| | 3560 | 3 | 11 | | 1740 | 0 | 5 |
| | 1413 | 2 | 7 | | 2000 | 0 | 10 |
| | 1412 | 1 | 6 | | 1932 | 0 | 16 |
| | 1247 | 0 | 14 | | 1917 | 1 | 11 |
| | 1736 | 2 | 5 | | 2001 | 7 | 15 |
| | 1197 | 1 | 10 | | 1998 | 1 | 0 |
| | 1504 | 2 | 12 | | 1947 | 2 | 2 |
| | 1506 | 0 | 17 | | 1742 | 0 | 18 |
| | 1735 | 1 | 12 | | 1931/2 | 0 | 15 |
| | 1580 | 2 | 10 | | 1502 | 2 | 5 |
| | 1507 | 0 | 19 | | 1915 | 3 | 6 |
| | 1478 | 2 | 0 | | 1916 | 1 | 19 |
| | 1508 | 0 | 10 | | 2008 | 11 | 14 |
| | 4033 | 1 | 13 | | 1944 | 1 | 3 |
| | 5540/1140 | 0 | 14 | | 1943 | 2 | 0 |
| | 5544/4095 | 3 | 14 | | 1495 | 3 | 6 |
| | 5541/1140 | 0 | 15 | | 1441 | 0 | 1 |
| | 5545/4095 | 3 | 14 | | 1739 | 0 | 7 |
| | 1265 | 2 | 4 | | 1746 | 0 | 9 |
| | 1428 | 1 | 6 | | 1469 | 1 | 16 |
| | 1139 | 0 | 8 | | 1206 | 0 | 19 |
| | 1244 | 3 | 16 | | 1170 | 1 | 0 |
| | 4036 | 1 | 1 | | 1171 | 0 | 13 |
| | 4110 | 3 | 6 | | 1245 | 2 | 2 |
| | 4112 | 1 | 9 | | 1246 | 0 | 4 |
| | 1744 | 1 | 9 | | 4037 | 3 | 18 |
| | 1749 | 1 | 3 | | 1471 | 1 | 10 |
| | 1468 | 1 | 17 | | 1997 | 0 | 19 |
| | 1928 | 3 | 11 | | 1999 | 0 | 4 |
| | 1748 | 0 | 17 | | 1930 | 1 | 9 |
| | 1572 | 0 | 13 | | 5609/1931 | 0 | 15 |
| | 1575 | 0 | 2 | | 1718 | 2 | 11 |
| | 1138 | 0 | 6 | | 1750 | 1 | 7 |
| | 1169 | 0 | 10 | | 1717 | 2 | 4 |
| | 1174 | 0 | 11 | | 4023 | 0 | 17 |
| | 1718 | 2 | 11 | | 4024 | 1 | 2 |
| | 1175 | 0 | 11 | | 1210 | 1 | 7 |
| | 1172 | 1 | 2 | | 1480 | 3 | 10 |
| | 1141 | 2 | 2 | | 1564 | 0 | 16 |
| | 1142 | 2 | 3 | | 1461 | 1 | 7 |
| | 1571 | 1 | 0 | | 1719 | 1 | 15 |
| | 1243 | 0 | 15 | | 1573 | 0 | 16 |
| | 1195 | 1 | 1 | | 4093 | 1 | 0 |
| | 1574 | 2 | 4 | | 1561 | 0 | 16 |
| | 1212 | 1 | 5 | | 4021 | 2 | 6 |
| | 1166 | 0 | 19 | | 1185 | 2 | 3 |
| | 1173 | 0 | 14 | | 4034 | 0 | 5 |
| | 1209 | 1 | 0 | | 4035 | 5 | 3 |
| | 1207 | 0 | 12 | | 4040 | 1 | 6 |
| | 1995 | 2 | 12 | | 1505 | 1 | 8 |
| | 1239 | 2 | 0 | | 1485 | 8 | 10 |
| | 1240 | 1 | 19 | | 1506 | 0 | 14 |
| | | | | | 1184 | 1 | 2 |
| | | | | | 4091 | 1 | 0 |
| | | | | | 1467 | 1 | 16 |
| | | | | | 1410 | 0 | 18 |
| | | | | | 1242 | 0 | 17 |
| | | | | | 1241 | 1 | 0 |
| | | | | | 1247 | 1 | 7 |

LABOUR DEPARTMENT

NOTIFICATIONS

Simla-171002, the 28th November, 1974

No. 10-37/74-SI.—In exercise of the powers vested in him under section 5 of the Factories Act, 1948, the Governor, Himachal Pradesh is pleased to grant exemption from the provisions of sections 51, 52, 54, 56 and 79 of the said Act for a period of one month in favour of Nahan Foundry, Nahan, District Sirmur subject to the following conditions:—

Conditions:—Exemption under section 79 is granted to the extent that leave may be refused where necessary in the exigencies of the service except in case of illness and to provide for accumulation of leave without limit so that the workers do not lose the benefit of leave so refused.

This exemption is for the period from 1-3-1974 to 31-3-1974.

Simla-171002, the 3rd December, 1974

No. 2-170/69-SI.—In exercise of the powers vested in him under section 5 of the Factories Act, 1948 (Act No. 63 of the 1948), the Governor of Himachal Pradesh is pleased to grant exemption from the provisions of section 51, 52 and 79 of the said Act for a period of three months in favour of Himachal Pradesh Government Press, Simla -3, subject to the following conditions:—

Conditions:—Exemption under section 79 is granted to the extent that leave may be refused where necessary in the exigencies of the services except in case of illness and to provide for accumulation of leave without limit so that the workers do not lose the benefit of leave so refused.

This exemption will take effect from the 1st April, 1974.

Simla-171002, the 3rd December, 1974

No. 10-37/74-SI.—In exercise of the powers vested in him under section 5 of the Factories Act, 1948, the Governor, Himachal Pradesh is pleased to grant exemption from the provisions of section 51, 52, 54, 56 and 79 of the said Act for a period of 3 months in favour of Nahan Foundry, Nahan, District Sirmur subject to the following conditions:

Conditions.—Exemption under section 79 is granted to the extent that leave may be refused where necessary in the exigencies of the service except in case of illness and to provide for accumulation of leave without limit so that the workers do not lose the benefit of leave so refused.

This exemption is for the period from 1-4-1974 to 30-6-1974.

Simla-171002, the 3rd December, 1974

No. 10-37/74-SI.—In exercise of the powers vested in him under section 5 of the Factories Act, 1948, the Governor, Himachal Pradesh is pleased to grant exemption from the provisions of section 51, 52, 54, 56 and 79 of the said Act, for a period of 3 months in favour of Nahan Foundry, Nahan, District Sirmur subject to the following conditions:—

| 1 | 2 | 3 | 4 |
|---|-----------|----|----|
| | 1214 | 2 | 16 |
| | 1216 | 3 | 15 |
| | 1205 | 1 | 14 |
| | 1196 | 1 | 18 |
| | 1487 | 9 | 8 |
| | 1733 | 1 | 18 |
| | 1168 | 0 | 10 |
| | 1261 | 1 | 16 |
| | 1167 | 3 | 5 |
| | 3559 | 3 | 15 |
| | 1486 | 9 | 6 |
| | 1482 | 0 | 2 |
| | 1483 | 14 | 10 |
| | 1484 | 3 | 0 |
| | 1262 | 0 | 9 |
| | 1414 | 0 | 6 |
| | 1250 | 0 | 5 |
| | 4149 | 0 | 2 |
| | 1407 | 0 | 4 |
| | 2065 | 0 | 10 |
| | 4025 | 3 | 5 |
| | 4094 | 0 | 7 |
| | 4148 | 0 | 2 |
| | 1734 | 3 | 11 |
| | 1473 | 1 | 14 |
| | 1494 | 4 | 19 |
| | 1472 | 2 | 0 |
| | 1745 | 0 | 11 |
| | 3516 | 80 | 16 |
| | 2065 | 0 | 2 |
| | 1716 | 1 | 7 |
| | 1408 | 1 | 2 |
| | 4151 | 0 | 3 |
| | 1456 | 2 | 18 |
| | 4023 | 3 | 1 |
| | 4092 | 0 | 5 |
| | 4111 | 0 | 10 |
| | 4193 | 5 | 0 |
| | 4086 | 3 | 5 |
| | 1142 | 1 | 13 |
| | 1470 | 1 | 3 |
| | 4026 | 3 | 11 |
| | 4027 | 2 | 9 |
| | 1479 | 1 | 14 |
| | 1182 | 1 | 2 |
| | 1465 | 0 | 19 |
| | 1213 | 2 | 8 |
| | 1211 | 2 | 13 |
| | 1211 | 2 | 7 |
| | 1563 | 4 | 5 |
| | 1466 | 0 | 10 |
| | 1996 | 3 | 5 |
| | 5582/1948 | 4 | 3 |
| | 5584/1948 | 0 | 3 |
| | 5581/1948 | 3 | 18 |
| | 5585/1948 | 0 | 18 |
| | 4144 | 0 | 1 |
| | 4150 | 0 | 3 |
| | 4145 | 0 | 7 |
| | 4147 | 0 | 3 |
| | 3558 | 1 | 7 |
| | 3557 | 0 | 14 |

Total 191 443 2

By order,

GANGESH MISRA,
Secretary.

Conditions: Exemption under section 79 is granted to the extent that leave may be refused where necessary in the exigencies of the service except in case of illness and to provide for accumulation of leave without limit so that the workers do not lose the benefit of leave so refused.

This exemption is for the period from 1-7-1974 to 30-9-74.

By order,
P. K. MATTOO,
Secretary.

TOURISM DEPARTMENT NOTIFICATION

Simla-171002, the 3rd December, 1974

No. 1-32/72-TD(Sectt).—The Governor, Himachal Pradesh is pleased to retire Shri K. L. Deshta, Deputy Director Tourism, Himachal Pradesh from Government

Service with effect from 31-7-1975 (A.N.) on attaining the age of superannuation.

By order,
GANGESH MISRA,
Secretary.

TRANSPORT DEPARTMENT

CORRIGENDUM

Simla-2, the 7th December, 1974

No. 4-3/74-Tpt.—Please read “Chief Accounts Officer Himachal Road Transport Corporation” instead of “Chief Accounts Officer, Himachal Government Transport, Simla-1” as appeared at serial No. 2 of this department notification of even No. dated the 19th October, 1974.

GANGESH MISRA,
Secretary.

भाग 2—बैधानिक नियमों को छोड़ कर विभिन्न विभागों के अध्यक्षों और जिला मैजिस्ट्रेटों द्वारा अधिसूचनायें इत्यादि

DIRECTORATE OF HORTICULTURE NOTIFICATION

Simla-2, the 11th November, 1974

No. 5-3/73-Udyan-II.—In exercise of the powers vested in me vide Rule 1.26 of Himachal Pradesh Financial Rules, 1971 (Volume I) I hereby declare the Bee-keeping Development Officer, Simla as Head of Office and Drawing and Disbursing Officer and the Deputy Director of Horticulture (East-Zone), Himachal Pradesh, Simla as Controlling Officer in respect of Major Head 305-Agriculture (p) (iii) Development of Horticultural Orchards and Nurseries(p) (ii) (viii) Development of Horticulture in Border/Backward areas (Plan and Non-Plan).

2. The Bee-keeping Development Officer, Simla will also exercise the power of Controlling Officer for the purpose of counter-signature of T.A. Bills and medical re-imbursement claims of Class III and IV employees posted in the above mentioned scheme under him.

This notification will take effect from the date of issue.

R. S. RANA,
Director.

OFFICE OF THE DEPUTY COMMISSIONER KINNAUR DISTRICT, KALPA NOTIFICATION

Kalpa, the 30th November, 1974

No. KNR. 372/73.—Whereas Gram Panchayat Chango, Sub-Tehsil, Hungrang, District Kinnaur vide its resolution No. 39, dated the 18th September, 1974 has co-opted Shri Parma Nand s/o Shri Chhering Punchak, village Chango as Harijan Panch under Rule 19-A of the Himachal Pradesh Panchayati Raj Rules, 1971.

Now, therefore, I, S. K. Sood, Deputy Commissioner, Kinnaur hereby notify the name of Shri Parma Nand s/o Shri Chhering Punchak, as co-opted Panch of Gram Panchayat Chango for general information of the public.

S. K. SOOD,
Deputy Commissioner, Kinnaur.

INDUSTRIES DEPARTMENT

DECLARATION UNDER SECTION 24 OF THE ACT

Solan, the 6th December, 1974

No. US (Loan) 72-73/8957-58—Whereas a notice was served on Shri Munu alias Vidya Dutt s/o Shri Bhaitu Village Parag P. O. Solan, Tehsil and District Solan on 19-10-74 under section 23 of the Himachal Pradesh State Aid to Industries Act, 1971 as modified and applied to the Himachal Pradesh, calling upon the said Shri Vidya Dutt to pay to me the sum of Rs. 8,465 on or before 5-11-74 and whereas the said sum has not been paid, I hereby declare that the sum of Rs. 12,000 with interest and the property described in the schedule attached is liable for the satisfaction of the said debt.

SCHEDULE

Land comprised in Khata No. 1 measuring 44-16 bighas situate in village Parag, Pargana Takroli, Tehsil Solan, belonging to Shri Munu alias Vidya Dutt.

B. S. JASWAL,
District Industries Officer, Solan.

DECLARATION UNDER SECTION 24 OF THE ACT

Solan, the 6th December, 1974

No. US (Loan) 72-73/8966.—Whereas a notice was served on Shri Ganesh Dutt s/o Shri Fatu Ram c/o Victory Filling Station, the Mall, Solan, on 19-10-74 under section 23 of the Himachal Pradesh State Aid to Industries Act, 1971 as modified and applied to the Himachal Pradesh, calling upon the said Shri Ganesh Dutt to pay to me the sum of Rs. 5,000 on or before 5-11-74 and whereas the said sum has not been paid, I hereby declare that the sum of Rs. 5,000 with interest and the property described in the schedule attached is liable for the satisfaction of the said debt.

SCHEDULE

Landed property measuring 1285 sq. meters comprised in Khata No. 131/200 of Shri Ganesh Dutt s/o Shri Fattoo Ram Solan, in Village Thodu valued Rs. 30,840.

B. S. JASWAL,
District Industries Officer, Solan.

DECLARATION UNDER SECTION 24 OF THE ACT

Solan, the 6th December, 1974

No. US (Loan) 72-73/8961-63.—Whereas a notice was served on Shri Sohan Singh s/o Shri Makhan Singh the Mall, Solan, on 19-10-74 under section 23 of the Himachal Pradesh State Aid to Industries Act, 1971 as modified and applied to the Himachal Pradesh, calling upon the said Shri Sohan Singh to pay to me the sum of Rs. 9,800 on or before 5-11-74 and whereas the said sum has not been paid, I hereby declare that the sum of Rs. 4800+1,850 as interest and the property described in the schedule attached is liable for the satisfaction of the said debt.

SCHEDULE

Two sureties:

1. Shri Dwarka Nath s/o Shri Nanak Chand r/o Solan.
2. Shri Chuni Lal s/o Shri Baisakhi Ram r/o Upper Bazar, Solan.

B. S. JASWAL,
District Industries Officer, Solan.

FORM 'H'

DECLARATION UNDER SECTION 24 OF THE ACT

Solan, the April, 1974

No. UM (Loan)-393/68.—Whereas a notice was served on Shri Om Parkash Bansal s/o late Shri Shugan Chand Premier Cottage, Solan on 11-2-1971 under section 23 of the Punjab State Aid to Industries Act, 1935, as modified and applied to Himachal Pradesh calling upon the said Shri Om Parkash Bansal to pay to me the sum of Rs. 5,000 on or before 26-2-71, and whereas the said sum has not been paid, I hereby declare that the sum of Rs. 5,000 is due from the said Shri Om Parkash Bansal and that the property described in the attached schedule is liable for the satisfaction of the said debt.

SCHEDULE

Personal sureties:

1. Smt. Hem Lata w/o Shri Phool Chand r/o Solan.
2. Shri Surinder Mohan Garg s/o Shri Madho Ram, Solan, Himachal Pradesh.

Sd/-
District Industries Officer,
Mahasu, District Solan.

DECLARATION UNDER SECTION 24 OF THE ACT

Solan, the 6th December, 1974

No. US (Loan) 72-73/8953-55.—Whereas a notice was served on Shri Nek Ram s/o Shri Durga Dutt M/s Mahesh Automobiles Chambaghat Solan on 19-10-74 under section 23 of the Himachal Pradesh State Aid to Industries Act, 1971 as modified and applied to the Himachal Pradesh, calling upon the said Shri Nek Ram to pay to me the sum of Rs. 2,850 on or before 5-11-74 and whereas the said sum has not been paid, I hereby declare that the sum of Rs. 9,800 with interest and the property described on the schedule attached is liable for the satisfaction of the said debt.

SCHEDULE

Two sureties:

1. Shri Tara Dutt s/o Shri Durga Dutt, Village Nauni Grati, Tehsil Solan.
2. Shri Khushi Ram s/o Shri Durga Dutt, Village Nauni Grati, Tehsil Solan.

B. S. JASWAL,
District Industries Officer, Solan.

DECLARATION UNDER SECTION 24 OF THE ACT

Solan, the 6th December, 1974

No. US (Loan) 72-73/8969-70.—Whereas a notice was served, on Shri Ram Gopal s/o Shri Ram Lal, Village Batal Tehsil & P. O. Arki on 19-10-74 under section 23 of the Himachal Pradesh State Aid to Industries Act, 1971 as modified and supplied to the Himachal Pradesh, calling upon the said Shri Ram Gopal to pay to me the sum of Rs. 5,000 on or before 5-11-74 and whereas the said sum has not been paid, I hereby declare that the sum of Rs. 5,000 with interest and the property described on the schedule attached is liable for the satisfaction of the said debt.

SCHEDULE

1/4 share in land comprised in Kita Nos. 23 measuring 36-9 Bighas situate in Village Batal, Pargana Deora Tehsil Arki valued Rs. 9,440-17.

B. S. JASWAL,
District Industries Officer, Solan.

DECLARATION UNDER SECTION 24 OF THE ACT

Nahan, the 26th December, 1974

No. Ind. SMR. Loan/74/4899-5001.—Whereas a notice was served on Shrimati Nirmla Devi w/o Shri Yashwant Singh Chauhan r/o Mohalla Talion Nahan on 14-10-74 under section 24 of the H.P. State Aid to Industries Act, 1971 as modified and applied to Himachal Pradesh calling upon the said Shrimati Nirmla Devi to pay to me the sum of Rs. 10,000 on or before 3-11-1974 and whereas the said sum has not been paid, I hereby declare that the sum of Rs. 10,000 is due from the said Shrimati Nirmla Devi and that the property described in the attached schedule is liable for the satisfaction of the said debt.

SCHEDULE

Land measuring 18 bighas 12 biswas comprising Khata No. 2 Khatauni No. 6 Khasra No. 13 and Land measuring 103 bighas 12 biswas comprising Khewat No. 3 Khatauni No. 8 Kita 10 situated at village Agadiwala, Tehsil Nahan belonging to Shri Yashwant Singh Chauhan.

V. P. GUPTA,
District Industries Officer, Sirmur District Nahan.

DECLARATION UNDER SECTION 24 OF THE ACT

Nahan, the 28th November, 1974

No. Ind. SMR/74-4882-84.—Whereas a notice was served on Shri Kamal Prasad s/o Shri Jagmool Singh village and P.O. Andheri, Tehsil Renuka, District Sirmur on the 14th October, 1974 under section 24 of the H. P. State Aid to Industries Act, 1971 as modified and applied to Himachal Pradesh calling upon the said Shri Kamal Prasad to pay to me the sum of Rs. 700 as interest and Rs. 250 penal interest on or before 14-11-74 and whereas the said sum has not been paid, I hereby declare that the sum of Rs. 950 with penal interest

is due from the said Shri Kamal Prasad and that the property described in the attached schedule is liable for the satisfaction of the said debt.

SCHEDULE

1. Shri Mohi Ram s/o Shri Khayalu residing at village Tikri, P.O. Sangrah, Tehsil Renuka, District Sirmur (H.P.).

2. Shri Deep Ram s/o Shri Bhaju of village and P.O. Sangrah, Tehsil Renuka, District Sirmur (H.P.).

V. P. GUPTA,
District Industries Officer,
Sirmur district, Nahan.

DECLARATION UNDER SECTION 24 OF THE ACT

Nahan, the 18th November, 1974

No. Ind. SMR/(Loan)20/67/470-8.—Whereas a notice was served on Shri Ranjit Singh s/o Shri Jiwan Singh village and P.O. Deedag, Tehsil Pachhad, District Sirmur, Himachal Pradesh on 21-5-1974 under section 23 of the Punjab State Aid to Industries Act, 1935 as modified and applied to Himachal Pradesh calling upon the said Shri Ranjit Singh to pay to me the sum of Rs. 1,000 (Rupees one thousand on or before 10-6-1974 and whereas the said sum has not been paid, I hereby declare that the sum of Rs. 1,000 is due from the said Shri Ranjit Singh and that the property described in the attached schedule is liable for the satisfaction of the said debt.

SCHEDULE

House double storeyed consisting of five rooms standing on land comprised khasra No. 146 situated in village Deedag, Tehsil Pachhad.

V. P. GUPTA,
District Industries Officer,
Sirmur district, Nahan.

FORM II

DECLARATION UNDER SECTION 24 OF THE ACT

Hamirpur, the 28th November, 1974

No. Ind./Loan/2575.—Whereas a notice was served on Shri Dalambu Ram s/o Shri Nokhu, Ram village Bhallana, P. O. Chabutra, District Hamirpur on 3-5-1973 under section 27 of the Himachal Pradesh State Aid to Industries Act, calling upon the said Shri Dalambu Ram to pay to me the sum of Rs. 1,834 with interest thereon at the rate of 7-1/2 per cent per annum from 19-9-1969 till date of final payment and whereas the said sum has not been paid in full, I hereby declare that the sum of Rs. 1,834 with further interest thereon at the rate of 9% per annum from 19-9-1969 till date of final payment is due from the said Shri Dalambu Ram and that the property described in the attached schedule is liable for the satisfaction of the said debt.

Sd/-
District Industries Officer, Hamirpur.

DECLARATION UNDER SECTION 24 OF THE HIMACHAL STATE AID TO INDUSTRIES ACT

Hamirpur, the 30th November, 1974

No. Ind./Loan/1707/2572.—Whereas a notice was served on Shri Dalali Ram s/o Shri Kirpu Village Nadiana, P.O. Chaniara (Hamirpur) on the 30th April, 1973, under section 27 of the Himachal State Aid to Industries Act,

calling upon the said Shri Dalali Ram to pay to me the sum of Rs. 1,000 with interest thereon at the rate of 7-1/2 per cent per annum from 29th January, 1973 till date of final payment and whereas the said sum has not been paid in full, I hereby declare that the sum of Rs. 1,000 with further interest thereon at the rate of 9 per cent per annum from till date of final payment is due from the said Shri Dalali Ram and that property described in the attached schedule is liable for the satisfaction of the said debt.

Sd/-
District Industries Officer,
Hamirpur.

DECLARATION UNDER SECTION 24 OF THE HIMACHAL STATE AID TO INDUSTRIES ACT

Hamirpur, the 30th November, 1974

No. Ind./Loans/400/2563.—Whereas a notice was served on Shri Bishan Dass s/o Shri Gaddi Ram, Village Palasi, P. O. Kashmir Hamirpur, on the 21st June, 1973, under section 23 of the Himachal State Aid to Industries Act, calling upon the said Shri Bishan Dass to pay to me the sum of Rs. 1,000 with interest thereon at the rate of 6-1/2 per cent per annum from 31st March, 1972 till date of final payment and whereas the said sum has not been paid in full, I hereby declare that the sum of Rs. 1,000 with further interest thereon at the rate of 9 percent per annum from 31st March, 1972 till date of final payment is due from the said Shri Bishan Dass and that the property described in the attached schedule is liable for the satisfaction of the said debt.

Sd/-
District Industries Officer,
Hamirpur.

DECLARATION UNDER SECTION 24 OF THE HIMACHAL STATE AID TO INDUSTRIES ACT

Hamirpur, the 30th November, 1974

No. Ind.-2. (Loan)400/2567.—Whereas a notice was served on Shri Battan Singh s/o Shri Baza Ram V&P.O. Samtana Kalan, Hamirpur on the 30th April, 1973, under section 27 of the Himachal State Aid to Industries Act, calling upon the said Shri Battan Singh to pay to me the sum of Rs. 1,000 with interest thereon at the rate of 6-1/2 per cent per annum from 26th March, 1972 till date of final payment and whereas the said sum has not been paid in full, I hereby declare that the sum of Rs. 607 with further interest thereon at the rate of 9 per cent per annum from till date of final payment is due from the said Shri Battan Singh and that the property described in the attached schedule is liable for the satisfaction of the said debt.

Sd/-
District Industries Officer, Hamirpur.

DECLARATION UNDER SECTION 24 OF THE PUNJAB STATE AID TO INDUSTRIES ACT, 1935

Dharamsala, the 30th November, 1974

No. Ind (Loans)L/DIO/1580/12737.—Whereas a notice was served on Shri Dhogur Ram s/o Shri Tharu Ram, V. and P.O. Paprola, Tehsil and District Kangra, on the 6th November, 1973, under section 23 of the Punjab State Aid to Industries Act, 1935, calling upon the said Shri Dhogur Ram to pay to me the sum of Rs. 1,000 plus Rs. 220 with interest thereon at the rate of 9 per cent per annum from 3rd August, 1971 till date of final payment and whereas the said sum has not been paid in

full. I hereby declare that the sum of Rs. 1,000 plus Rs. 220 interest with further interest thereon at the rate of 9% per annum from 3rd August, 1970 till date of final payment is due from the said Shri Dhogur Ram s/o Shri Tharu Ram V. & P.O. Paprola and that the property described in the attached schedule is liable for the satisfaction of the said debt.

SCHEDULE

All assets present and to be hereinafter acquired by the loanees whether the said assets are now or in future in his name including book debts, stocks, shares and premises, machinery and equipment whether existing or to be purchased with the aid of the loan apart thereof and any other personal security of the loanee.

Sd/-
District Industries Officer,
Kangra at Dharamsala.

DECLARATION UNDER SECTION 24 OF THE PUNJAB STATE AID TO INDUSTRIES ACT, 1935

Dharamsala, the 30th November, 1974

No. Ind. (Loans)/L/DIO/1446/12746.—Whereas a notice was served on Shri Roshan Lal s/o Shri Painu Ram Village and P.O. Khera, Tehsil Palampur on 13-11-1973 under section 23 of the Punjab State Aid to Industries Act, 1935, calling upon the said Shri Roshan Lal to pay to me the sum of Rs. 110 plus 80 interest with interest thereon at the rate of 9% per annum from 28-3-1972 till date of final payment and whereas the said sum has not been paid in full, I hereby declare that the sum of Rs. 110 plus Rs. 85 interest with further interest thereon at the rate of 9 per cent per annum from 28-3-1972 till date of final payment is due from the said Shri Roshan Lal s/o Shri Painu Ram Village and P. O. Khera, and that the property described in the attached schedule is liable for the satisfaction of the said debt.

SCHEDULE

All assets present and to be hereinafter acquired by the loanee whether the said assets are now or in future in his name including book debts, stocks, shares and premises, machinery and equipment whether existing or to be purchased with the aid of the loan apart thereof and any other personal security of the loanee.

Sd/-
District Industries Officer,
Kangra at Dharamsala.

FOOD AND SUPPLIES DEPARTMENT

NOTIFICATION

Chamba, the 26th November, 1974

No. CS-I-Salt-373/71-8727.—In exercise of the power delegated under clause (b) of sub-section 2 of the Himachal Pradesh Salt (Distribution and Price) Control Order, 1971 by the District Magistrate, Chamba to undersigned, I, M. C. Guleria, District Food and Supplies Officer, Chamba hereby appoint M/s Sanjhi Ram Hari Saran, Balu Bridge, Chamba as wholesale Nominee for Chamba district to import iodized salt into Chamba district direct from Sambhar Lake and from any other source from where Himachal Pradesh Government allot aforesaid salt as required under clause 2(1) of the said order.

M. C. GULERIA,
District Food and Supplies Officer,
Chamba.

PUBLIC WORKS DEPARTMENT

DE-NOTIFICATIONS

Mandi, the 2nd December, 1974

No. SEI-R-25-34/74-27211-14.—The notification under section 4 of the Land Acquisition Act, 1894, issued vide this office No. SEI-(R) 25-47/69-10710-14(2), dated 30-4-1969 in respect of Village Kamhorda for the construction of Mandi-Tungal-Thona-Dharampur Road for the below noted Khasra Nos. and area is hereby cancelled.

SPECIFICATION

District: MANDI Tehsil: SARKAGHAH

| Village | Khasra No. | Area | | |
|----------|------------|------|------|-------|
| | | Big. | Bis. | Biss. |
| 1 | 2 | 3 | 4 | 5 |
| KAMHARDA | 8 | 1 | 6 | 12 |
| | 44 | 0 | 16 | 9 |
| | 134 | 0 | 7 | 2 |
| | 154 | 0 | 2 | 19 |
| | 153 | 0 | 1 | 11 |
| | 260 | 0 | 2 | 0 |
| | 290 | 0 | 5 | 16 |
| | 298 | 0 | 2 | 13 |
| | 300 | 0 | 3 | 13 |
| | 396 | 1 | 3 | 11 |
| | 48 | 0 | 1 | 6 |
| | 2 | 2 | 10 | 18 |
| | 7 | 2 | 7 | 4 |
| | 10 | 2 | 3 | 10 |
| | 50 | 0 | 2 | 4 |
| | 55 | 0 | 2 | 9 |
| | 12 | 2 | 7 | 7 |
| | 41 | 0 | 11 | 18 |
| | 59 | 0 | 1 | 3 |
| | 60 | 0 | 7 | 19 |
| | 61 | 0 | 5 | 9 |
| | 129 | 0 | 9 | 11 |
| | 130 | 0 | 4 | 2 |
| | 144 | 1 | 11 | 15 |
| | 149 | 0 | 7 | 11 |
| | 152 | 0 | 2 | 5 |
| | 250 | 0 | 11 | 2 |
| | 252 | 0 | 3 | 2 |
| | 261 | 0 | 5 | 18 |
| | 265 | 1 | 0 | 13 |
| | 278 | 0 | 8 | 5 |
| | 279 | 1 | 9 | 6 |
| | 289 | 1 | 9 | 16 |
| | 299 | 0 | 6 | 2 |
| | 302 | 0 | 7 | 8 |
| | 344 | 0 | 17 | 13 |
| | 307 | 0 | 19 | 1 |
| | 3 | 6 | 4 | 5 |
| | 6 | 9 | 4 | 9 |
| | 21 | 4 | 12 | 0 |
| | 43 | 0 | 4 | 2 |
| | 47 | 0 | 1 | 10 |
| | 51 | 0 | 7 | 0 |
| | 54 | 0 | 11 | 9 |
| | 133 | 0 | 8 | 2 |
| | 256 | 0 | 4 | 19 |
| | 266 | 0 | 19 | 14 |
| | 268 | 0 | 4 | 2 |
| | 305 | 0 | 7 | 11 |
| | 362 | 2 | 14 | 7 |
| | 343 | 0 | 11 | 8 |

| 1 | 2 | 3 | 4 | 5 | 1 | 2 | 3 | 4 | 5 |
|----------|---|----|----|---|----------|---|----|----|---|
| 346 | 1 | 10 | 16 | | 1078 | 0 | 5 | 10 | |
| 347 | 0 | 14 | 17 | | 1079 | 0 | 9 | 15 | |
| 142 | 0 | 19 | 10 | | 1080 | 0 | 5 | 1 | |
| 1038 | 0 | 3 | 12 | | 1605 | 0 | 1 | 0 | |
| 11 | 2 | 9 | 11 | | 1607 | 0 | 4 | 19 | |
| 56 | 0 | 2 | 2 | | 1693 | 0 | 2 | 7 | |
| 132 | 0 | 4 | 1 | | 2120/1 | 1 | 4 | 12 | |
| 153 | 0 | 3 | 12 | | 2151/9 | 2 | 6 | 10 | |
| 257 | 1 | 11 | 18 | | 45 | 0 | 5 | 5 | |
| 3033 | 0 | 6 | 5 | | 49 | 0 | 1 | 14 | |
| 352 | 0 | 14 | 15 | | 58 | 0 | 3 | 0 | |
| 361 | 0 | 12 | 2 | | 125 | 1 | 16 | 15 | |
| 52 | 0 | 18 | 9 | | 148 | 0 | 9 | 19 | |
| 124 | 0 | 18 | 9 | | 150 | 0 | 2 | 14 | |
| 131 | 0 | 3 | 15 | | 342 | 0 | 10 | 10 | |
| 395 | 1 | 4 | 10 | | 353 | 0 | 8 | 9 | |
| 296 | 0 | 11 | 13 | | 2152/263 | 0 | 10 | 14 | |
| 297 | 0 | 5 | 12 | | 53 | 0 | 8 | 4 | |
| 340 | 0 | 1 | 5 | | 863 | 0 | 7 | 12 | |
| 2145/1 | 1 | 11 | 4 | | 868 | 0 | 2 | 17 | |
| 2146/9 | 2 | 6 | 12 | | 872 | 0 | 3 | 4 | |
| 301 | 0 | 6 | 10 | | 877 | 0 | 7 | 16 | |
| 2149/407 | 0 | 7 | 15 | | 883 | 0 | 6 | 7 | |
| 2147/263 | 0 | 10 | 5 | | 1030 | 0 | 3 | 5 | |
| 345 | 0 | 4 | 3 | | 1035 | 0 | 6 | 16 | |
| 146 | 0 | 4 | 7 | | 1039 | 0 | 7 | 8 | |
| 254 | 0 | 2 | 12 | | 1066 | 0 | 3 | 12 | |
| 259 | 0 | 3 | 10 | | 1069 | 0 | 6 | 1 | |
| 288 | 0 | 6 | 0 | | 1588 | 0 | 9 | 11 | |
| 291 | 0 | 1 | 17 | | 1606 | 0 | 3 | 15 | |
| 293 | 0 | 3 | 6 | | 1643 | 0 | 2 | 2 | |
| 295 | 0 | 4 | 18 | | 1679 | 0 | 7 | 2 | |
| 861 | 0 | 4 | 10 | | 1685 | 0 | 4 | 2 | |
| 1692 | 0 | 2 | 2 | | 1687 | 0 | 6 | 9 | |
| 57 | 0 | 5 | 7 | | 1752 | 0 | 19 | 3 | |
| 258 | 0 | 10 | 10 | | 682 | 0 | 3 | 8 | |
| 406 | 0 | 3 | 3 | | 865 | 0 | 3 | 16 | |
| 42 | 0 | 2 | 17 | | 869 | 0 | 4 | 11 | |
| 128 | 0 | 12 | 11 | | 1062 | 0 | 1 | 1 | |
| 143 | 0 | 17 | 7 | | 870 | 0 | 9 | 4 | |
| 145 | 0 | 12 | 12 | | 873 | 0 | 1 | 7 | |
| 147 | 0 | 5 | 9 | | 881 | 0 | 7 | 15 | |
| 341 | 0 | 0 | 19 | | 1028 | 0 | 7 | 19 | |
| 251 | 0 | 6 | 7 | | 1034 | 0 | 5 | 6 | |
| 292 | 0 | 2 | 1 | | 1070 | 0 | 10 | 9 | |
| 255 | 0 | 3 | 18 | | 1599 | 0 | 6 | 19 | |
| 1064 | 0 | 4 | 0 | | 1601 | 0 | 2 | 17 | |
| 1065 | 0 | 3 | 1 | | 1609 | 0 | 3 | 8 | |
| 1052 | 0 | 3 | 12 | | 1641 | 0 | 7 | 3 | |
| 1068 | 0 | 2 | 14 | | 1677 | 0 | 5 | 10 | |
| 1072 | 0 | 6 | 16 | | 854 | 0 | 4 | 17 | |
| 1077 | 0 | 6 | 19 | | 859 | 0 | 7 | 6 | |
| 294 | 0 | 7 | 10 | | 864 | 0 | 3 | 11 | |
| 356 | 0 | 5 | 4 | | 866 | 0 | 4 | 2 | |
| 355 | 0 | 4 | 5 | | 867 | 0 | 9 | 16 | |
| 1690 | 0 | 2 | 14 | | 871 | 0 | 1 | 6 | |
| 1738 | 0 | 3 | 16 | | 874 | 0 | 1 | 1 | |
| 1739 | 0 | 3 | 12 | | 878 | 0 | 0 | 12 | |
| 860 | 0 | 2 | 2 | | 879 | 0 | 3 | 6 | |
| 151 | 0 | 4 | 3 | | 880 | 0 | 3 | 0 | |
| 264 | 0 | 18 | 6 | | 882 | 0 | 11 | 1 | |
| 304 | 0 | 5 | 7 | | 1027 | 0 | 2 | 10 | |
| 306 | 0 | 3 | 6 | | 1587 | 0 | 0 | 7 | |
| 357 | 1 | 2 | 9 | | 1589 | 0 | 7 | 2 | |
| 1056 | 0 | 2 | 6 | | 1036 | 0 | 4 | 15 | |
| 1057 | 0 | 3 | 14 | | 1037 | 0 | 1 | 16 | |
| 1067 | 0 | 5 | 7 | | 1076 | 0 | 10 | 17 | |
| 1071 | 0 | 2 | 17 | | 1031 | 0 | 1 | 18 | |
| 1073 | 0 | 3 | 6 | | 1600 | 0 | 7 | 11 | |

| 1 | 2 | 3 | 4 | 5 |
|--------|---|-----|----|---|
| 1603 | 0 | 7 | 8 | |
| 1610 | 0 | 2 | 14 | |
| 1633 | 0 | 6 | 10 | |
| 1639 | 0 | 3 | 4 | |
| 1640 | 0 | 3 | 4 | |
| 1642 | 0 | 3 | 1 | |
| 1644 | 0 | 1 | 8 | |
| 1678 | 0 | 3 | 16 | |
| 1686 | 0 | 4 | 17 | |
| 1688 | 0 | 0 | 14 | |
| 1691 | 0 | 1 | 9 | |
| 1712 | 0 | 0 | 2 | |
| 1802 | 0 | 5 | 0 | |
| 1736 | 2 | 14 | 10 | |
| 1737 | 1 | 18 | 15 | |
| 1750 | 0 | 13 | 15 | |
| 1751 | 0 | 2 | 11 | |
| 1753 | 0 | 4 | 10 | |
| 1803 | 0 | 5 | 0 | |
| 1019 | 1 | 8 | 8 | |
| 1024 | 0 | 3 | 9 | |
| 1026 | 0 | 10 | 16 | |
| 1032 | 0 | 1 | 9 | |
| 405 | 0 | 13 | 17 | |
| 1008 | 2 | 0 | 4 | |
| 1033 | 0 | 16 | 19 | |
| 1054 | 1 | 6 | 9 | |
| 1055 | 0 | 2 | 8 | |
| 1963 | 0 | 5 | 5 | |
| 1602 | 0 | 6 | 16 | |
| 1608 | 0 | 12 | 0 | |
| 1611 | 0 | 1 | 4 | |
| 1638 | 0 | 14 | 19 | |
| 1645 | 0 | 1 | 13 | |
| 855 | 0 | 9 | 7 | |
| 856 | 0 | 16 | 7 | |
| 1025 | 0 | 2 | 4 | |
| 1676 | 0 | 10 | 0 | |
| 1689 | 0 | 10 | 8 | |
| 1694 | 0 | 11 | 15 | |
| 1754 | 1 | 1 | 2 | |
| 1758 | 3 | 10 | 6 | |
| 46 | 0 | 1 | 0 | |
| Total: | | 134 | 4 | 3 |

Mandi, the 2nd December, 1974

No. SEI-R-25-34/74-27199-202.—The notification under section 4 of the Land Acquisition Act, 1894 issued vide this office No. SEI 25-47/69-10805-09 (29), dated 30th November, 1969, in respect of Village Thareda for the construction of Mandi-Tungal-Thona-Dharampur Road for the below noted Khasra Nos. and area is hereby cancelled.

SPECIFICATION

District: MANDI Tehsil: SARKAGHAT

| Village | Khasra No. | Area | | |
|----------|------------|------|------|-------|
| 1 | 2 | Big. | Bis. | Bisw. |
| | | 3 | 4 | 5 |
| THAREDA. | 1554 | 1 | 18 | 10 |
| | 1561 | 2 | 5 | 5 |
| | 1558 | 3 | 13 | 10 |
| | 1555 | 4 | 16 | 5 |

| 1 | 2 | 3 | 4 | 5 |
|-------|---|----|----|----|
| 1557 | | 1 | 19 | 15 |
| 1553 | | 4 | 7 | 19 |
| 1556 | | 1 | 0 | 3 |
| 1559 | | 1 | 19 | 7 |
| 1560 | | 2 | 11 | 16 |
| 1772 | | 1 | 18 | 14 |
| 1773 | | 6 | 7 | 15 |
| 1774 | | 2 | 14 | 3 |
| Total | | 36 | 2 | 2 |

Mandi-the 2nd December, 1974

No. SEI-R-25-34/70-27195-98.—The notifications under section 4 of the Land Acquisition Act, 1894, issued vide this office No. SEI-R-25-47/69-10715-19 (73), dated 30th April, 1969 in respect of Village Banol for the construction of Mandi-Tungal-Thona-Dharampur Road for the below noted Khasra Nos. and area is hereby cancelled.

SPECIFICATION

District: MANDI Tehsil: SARKAGHAT

| Village | Khasra No. | Area | | |
|---------|------------|------|------|-------|
| | | Big. | Bis. | Bisw. |
| 1 | 2 | 3 | 4 | 5 |
| BANOL | 338 | 0 | 1 | 12 |
| | 269 | 1 | 4 | 18 |
| | 546 | 0 | 4 | 1 |
| | 616 | 0 | 2 | 8 |
| | 618 | 0 | 1 | 8 |
| | 264 | 0 | 1 | 3 |
| | 256 | 0 | 6 | 10 |
| | 257 | 2 | 6 | 3 |
| | 346 | 0 | 6 | 3 |
| | 540 | 0 | 5 | 7 |
| | 624 | 0 | 1 | 14 |
| | 621 | 0 | 1 | 1 |
| | 247 | 0 | 17 | 13 |
| | 1135 | 3 | 11 | 2 |
| | 1145 | 4 | 8 | 14 |
| | 1136 | 1 | 11 | 6 |
| | 1150 | 1 | 0 | 13 |
| | 1168 | 0 | 7 | 13 |
| | 1169 | 1 | 2 | 19 |
| | 345 | 0 | 6 | 9 |
| | 348 | 0 | 4 | 0 |
| | 1272/246 | 0 | 7 | 11 |
| | 1274/246 | 0 | 10 | 17 |
| | 245 | 1 | 2 | 19 |
| | 1275/246 | 0 | 12 | 16 |
| | 1273/246 | 0 | 15 | 19 |
| | 574 | 0 | 4 | 5 |
| | 250 | 0 | 14 | 15 |
| | 251 | 0 | 3 | 0 |
| | 402 | 0 | 8 | 6 |
| | 408 | 0 | 4 | 14 |
| | 527 | 0 | 8 | 10 |
| | 532 | 0 | 4 | 14 |
| | 620 | 0 | 3 | 14 |
| | 1143 | 1 | 17 | 11 |
| | 1155 | 2 | 10 | 18 |
| | 1156 | 1 | 13 | 18 |
| | 426 | 0 | 5 | 14 |
| | 1151 | 0 | 13 | 13 |
| | 1137 | 1 | 16 | 13 |

| 1 | 2 | 3 | 4 | 5 | 1 | 2 | 3 | 4 | 5 |
|-----------|----|----|----|---|-------------------|----|----|----|---|
| 248 | 0 | 12 | 10 | | 623 | 0 | 0 | 5 | |
| 256 | 0 | 1 | 2 | | 625 | 0 | 1 | 13 | |
| 406 | 0 | 7 | 8 | | 646 | 0 | 3 | 17 | |
| 1279/1144 | 0 | 5 | 12 | | 651 | 6 | 13 | 6 | |
| 1153 | 7 | 18 | 8 | | 270 | 0 | 2 | 7 | |
| 1280/1144 | 0 | 4 | 18 | | 268 | 0 | 2 | 0 | |
| 258 | 4 | 4 | 10 | | 265 | 0 | 7 | 8 | |
| 351 | 0 | 6 | 18 | | 267 | 0 | 0 | 16 | |
| 1068 | 0 | 3 | 5 | | 542 | 0 | 0 | 12 | |
| 1100 | 0 | 17 | 12 | | 543 | 0 | 6 | 4 | |
| 1110 | 1 | 8 | 3 | | 334 | 3 | 3 | 1 | |
| 1104 | 0 | 14 | 0 | | 336 | 0 | 6 | 2 | |
| 1062 | 0 | 2 | 12 | | 331 | 2 | 2 | 8 | |
| 1067 | 8 | 3 | 11 | | 332 | 0 | 1 | 15 | |
| 1101 | 0 | 11 | 9 | | 333 | 0 | 0 | 18 | |
| 1103 | 0 | 13 | 13 | | 500 | 0 | 16 | 7 | |
| 1106 | 2 | 14 | 9 | | 526 | 0 | 5 | 12 | |
| 1 | 0 | 1 | 12 | | 528 | 0 | 12 | 18 | |
| 2 | 0 | 15 | 7 | | 347 | 0 | 3 | 8 | |
| 3 | 1 | 7 | 0 | | 617 | 0 | 2 | 2 | |
| 4 | 2 | 9 | 15 | | 1174 | 12 | 10 | 18 | |
| 5 | 1 | 13 | 9 | | 335 | 1 | 9 | 4 | |
| 6 | 0 | 11 | 10 | | 1066 | 0 | 1 | 18 | |
| 7 | 1 | 2 | 8 | | 1102 | 0 | 19 | 2 | |
| 36 | 8 | 18 | 11 | | 1105 | 0 | 11 | 3 | |
| 37 | 11 | 0 | 17 | | | | | | |
| 266 | 0 | 5 | 8 | | | | | | |
| 541 | 0 | 12 | 8 | | | | | | |
| 350 | 0 | 1 | 18 | | | | | | |
| 401 | 0 | 17 | 18 | | | | | | |
| 403 | 1 | 1 | 13 | | | | | | |
| 505 | 0 | 1 | 10 | | | | | | |
| 407 | 0 | 15 | 14 | | | | | | |
| 353 | 0 | 9 | 5 | | | | | | |
| 525 | 0 | 16 | 0 | | | | | | |
| 544 | 0 | 16 | 7 | | | | | | |
| 656 | 0 | 13 | 14 | | | | | | |
| 1224 | 3 | 19 | 12 | | | | | | |
| 1281 | 4 | 2 | 15 | | | | | | |
| 38 | 18 | 2 | 3 | | | | | | |
| 39 | 2 | 14 | 17 | | | | | | |
| 580 | 0 | 9 | 3 | | | | | | |
| 582 | 0 | 1 | 9 | | | | | | |
| 650 | 1 | 8 | 15 | | | | | | |
| 652 | 0 | 1 | 18 | | | | | | |
| 654 | 0 | 6 | 2 | | | | | | |
| 522 | 0 | 1 | 6 | | | | | | |
| 524 | 0 | 2 | 10 | | | | | | |
| 503 | 0 | 3 | 1 | | | | | | |
| 545 | 0 | 1 | 10 | | | | | | |
| 583 | 0 | 1 | 15 | | | | | | |
| 586 | 0 | 4 | 1 | | | | | | |
| 558 | 0 | 1 | 14 | | | | | | |
| 530 | 0 | 1 | 8 | | | | | | |
| 555 | 0 | 1 | 18 | | | | | | |
| 566 | 0 | 3 | 10 | | | | | | |
| 587 | 0 | 3 | 7 | | | | | | |
| 589 | 0 | 16 | 13 | | | | | | |
| 622 | 0 | 2 | 6 | | | | | | |
| 523 | 0 | 2 | 8 | | | | | | |
| 531 | 0 | 3 | 2 | | | | | | |
| 501 | 0 | 2 | 19 | | | | | | |
| 502 | 0 | 13 | 18 | | | | | | |
| 521 | 0 | 9 | 19 | | | | | | |
| 491 | 0 | 6 | 12 | | | | | | |
| 568 | 1 | 17 | 10 | | | | | | |
| 588 | 0 | 9 | 1 | | | | | | |
| 572 | 0 | 2 | 6 | | | | | | |
| 615 | 0 | 5 | 17 | | | | | | |
| | | | | | Total ... 159 6 3 | | | | |

Mandi, the 2nd December, 1974

No. SEI-R-25-34/74-27207-10.—The notification under section 4 of the Land Acquisition Act, 1894 issued vide this office No. SEI (R)-15-47/69-10510-14, dated 10th April, 1969 in respect of village Sehan for the construction of Mandi-Tungal-Thona-Dharampur Road for the below noted Khasra No. and area is hereby cancelled.

SPECIFICATION

District: MANDI Tehsil: SARKAGHAT

| Village | Khasra Nos. | Area | | |
|-----------|-------------|------|------|------|
| | | Big. | Bis. | Biw. |
| 1 | 2 | 3 | 4 | 5 |
| SEHAN | 1108 | 6 | 4 | 19 |
| | 1110 | 4 | 14 | 4 |
| | 1116 | 5 | 7 | 5 |
| | 1095 | 0 | 12 | 15 |
| | 1103 | 7 | 11 | 14 |
| | 1104 | 2 | 9 | 0 |
| | 1112 | 5 | 18 | 1 |
| | 1096 | 0 | 12 | 10 |
| | 1086 | 0 | 15 | 6 |
| | 1097 | 0 | 10 | 12 |
| | 1123 | 1 | 13 | 12 |
| | 1094 | 0 | 17 | 12 |
| | 1098 | 1 | 4 | 7 |
| Total ... | | 38 | 11 | 17 |

Mandi, the 2nd December, 1974

No. SEI-R-25-34/74-27203-06.—The notifications under section 4 of the Land Acquisition Act, 1894 issued vide this office No. SEI-R-25-47/69-10800-04 (38), dated the

30th April, 1969 in respect of village Ludhiana for construction of Mandi-Tungal-Thana-Dharampur road for the below noted Khasra Nos. and area is hereby cancelled.

SPECIFICATION

District: MANDI Tehsil: SARKAGHAT

| Village | Khasra No. | Area | | |
|----------|------------|------|------|-------|
| | | Big. | Bis. | Bisw. |
| 1 | 2 | 3 | 4 | 5 |
| LUDHIANA | 31 | 0 | 10 | 13 |
| | 18 | 0 | 3 | 2 |
| | 46 | 0 | 3 | 0 |
| | 37 | 0 | 1 | 11 |
| | 39 | 0 | 3 | 2 |
| | 41 | 0 | 2 | 16 |
| | 15 | 0 | 5 | 16 |
| | 35 | 0 | 3 | 16 |
| | 43 | 0 | 2 | 4 |
| | 42 | 0 | 2 | 3 |
| | 47 | 0 | 2 | 18 |
| | 16 | 0 | 3 | 4 |
| | 32 | 0 | 3 | 2 |
| | 34 | 9 | 1 | 1 |
| | 36 | 0 | 1 | 18 |
| | 40 | 0 | 5 | 15 |
| | 50 | | 2 | 17 |
| | 60 | 0 | 3 | 12 |
| | 33 | 0 | 6 | 0 |
| | 44 | 0 | 3 | 1 |
| | 2303 | 2 | 9 | 13 |
| | 560 | 4 | 2 | 13 |
| | 17 | 0 | 5 | 7 |
| | 2059 | 0 | 3 | 3 |
| | 38 | 0 | 6 | 1 |
| | 49 | 0 | 1 | 19 |
| | 19 | 0 | 4 | 4 |
| | 45 | 0 | 2 | 15 |
| | 48 | 0 | 3 | 9 |
| | 2309 | 7 | 14 | 14 |
| Total .. | | 19 | 5 | 8 |

G. N. RAMASWAMIAH.

Superintending Engineer,
1st Circle, H. P. P. W. D., Mandi.

NOTIFICATIONS

Simla-3, the 5th December, 1974

No. SE-II-R-54-2/III/22119-23.—Whereas it appears to the Governor, Himachal Pradesh that the land is required to be taken by the Government at public expense for a public purpose namely for construction of Guma-Jashla Road. It is hereby declared that the land described in the specification below is required for the above purpose.

2. This declaration is made under the provisions of section 6 of the Land Acquisition Act, 1894 to all whom it may concern and under the provisions of section 7 of the said Act, the Collector, Land Acquisition, Himachal Pradesh Public Works Department is hereby directed to take order for the acquisition of the said land.

3. A plan of the land may be inspected in the office of the Collector, Land Acquisition, Himachal Pradesh Public Works Department, Simla.

SPECIFICATION

District: SIMLA Tehsil: KOTKHAI

| Village | Khasra No. | Area | |
|----------|------------|------|------|
| | | Big. | Bis. |
| 1 | 2 | 3 | 4 |
| BHAWANA | 53/1 | 0 | 10 |
| | 165/1 | 0 | 1 |
| | 162/1 | 0 | 8 |
| Total .. | | 0 | 19 |

Simla-3, the 5th December, 1974

No. SE-II-R-54-5/III-22106-9.—Whereas it appears to the Governor, Himachal Pradesh that the land is required to be taken by the Government at public expense for a public purpose namely for the construction of Chhaila-Narkanda road it is hereby declared that the land described in the specification below is required for the above purpose.

2. The declaration is made under the provisions of section 6 of the Land Acquisition Act, 1894 to all whom it may concern and under the provision of section 7 of the said Act the Collector, Land Acquisition, Himachal Pradesh Public Works Department is hereby directed to take order for the acquisition of the said land.

3. A plan of the land may be inspected in the office of the Collector, Land Acquisition, Himachal Pradesh Public Works Department, Kasumpti Simla-9.

SPECIFICATION

District: SIMLA Tehsil: THEOG

| Village | Khasra No. | Area | |
|---------|------------|------|------|
| | | Big. | Bis. |
| 1 | 2 | 3 | 4 |
| KIARA | 158/1 | 0 | 3 |

Simla-3, the 5th December, 1974

No. SE-II-R-54-5/-22114-18.—Whereas it appears to the Governor, Himachal Pradesh that the land is required to be taken by the Government at public expense for a public purpose namely for construction of Guma-Baghi road. It is hereby declared that the land described in the specification below is required for the above purpose.

2. The declaration is made under the provisions of section 6 of the Land Acquisition Act, 1894 to all whom it may concern and under the provisions of section 7 of the said Act, the Collector Land Acquisition, Himachal Pradesh Public Works Department, is hereby directed to take order for the acquisition of the said land.

3. A plan of the land may be inspected in the office of the Collector Land Acquisition, Himachal Pradesh Public Works Department, Simla-9.

SPECIFICATION

District: SIMLA Sub-Tehsil: KOTKHAI

| Village | Khasra No. | Area | |
|---------|------------|------|------|
| | | Big. | Bis. |
| 1 | 2 | 3 | 4 |
| ANDWI | 588/443 | 0 | 15 |

Simla-3, the 5th December, 1974

No. SE-II-R-54-5-III-22110-13.—Whereas it appears to the Governor of Himachal Pradesh that the land is required to be taken by the Government at public expense for a public purpose namely for the construction of Chaila-Narkanda Road it is hereby declared that the land described in the specification below is required for the above purpose.

2. The declaration is made under the provisions of section 6 of the Land Acquisition Act, 1894 to all whom it may concern and under the provisions of section 7 of the said Act the Collector, Land Acquisition, Himachal Pradesh Public Works Department, is hereby directed to take order for the acquisition of the said land.

3. A plan of the land may be inspected in the office of the Collector, Land Acquisition, Himachal Pradesh Public Works Department, Kasumpti, Simla 9.

| SPECIFICATION | | |
|-----------------|---------------|-------------------|
| District: SIMLA | Tehsil: THEOG | |
| Village | Khasra No. | Area Big. Bis. |
| | 2 | 3 4 |
| JAIE | 63/1 | 0 2 |

O. P. SABHLOK,
Superintending Engineer,
2nd Circle, H. P. P.W.D., Simla-3.

Nalagarh, the 30th November, 1974

No. Agr. 5-7/72.—Whereas the District Land Development Committee of Solan district has prepared the Land Development Schemes under section 4 of Himachal Pradesh Land Development Act, 1973 in respect of the area given against each scheme indicated below. And whereas all the persons effected by the said schemes and also the Gram Panchayat/Panchayats concerned have consented to the execution of these schemes.

And whereas the State Government keeping in view the consent of the persons aforesaid and after consideration the committee has sanctioned the schemes under section 5(2) of the said Act.

Now, therefore, the schemes sanctioned by that Committee under section 5(2) are published in the Rajpatra, Himachal Pradesh for the information of all concerned as required by section of the said Act and it shall come into force immediately

| Sl. No. | Scheme No. | Name of beneficiary | Area in acres | Village | Estimated Cost. | Purpose for which sanctioned |
|-------------------|--------------------|--|---------------|----------------------|-----------------|------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Tehsil: NALAGARH | | | | | | |
| 1. | NLG. SLN-21/73-74. | Shri Harbans Lal, Om Parkash, Puran Ram, Gurdial, Inder Ram, Shrimati Indi | 20.00 | Rajpura | 8460.00 | Irrigation |
| 2. | NLG. SLN-29/73-74 | Shri Daleep Dingh | 13.62 | Upperlakhera | 12323.00 | Levelling |
| 3. | NLG. SLN-11/74-75 | Shri Dugal Ram | 0.65 | Kishanpura | 995.00 | -do- |
| 4. | NLG. SLN-12/74-75 | Shri Mangtu | 5.06 | Reru-upperla | 4952.00 | -do- |
| 5. | NLG. SLN-13/74-75 | Shri Daya Ram and Shrimati Husan Kaur | 3.00 | Chanalmajra | 3912.00 | -do- |
| Tehsil: KANDAGHAT | | | | | | |
| 1. | KGT. SLN-1/74-75 | Shri Shojia and Gariboo | 1.96 | Dhariyan | 1977.00 | Terracing |
| Tehsil: SOLAN | | | | | | |
| 1. | SDR. SLN-8/73-74 | Shrimati Mathi Devi | 4.32 | Nagali | 4298.00 | -do- |
| Tehsil: KASAULI | | | | | | |
| 1. | KSL. SLN-1/73-74 | Shri Charan Dass | 13.70 | Nandoh | 13782.00 | -do- |
| 2. | KSL. SLN-1/74-75 | Shri Ami Chand, Ram Karan Gita Ram, Som Dutt, Ram Gopal and Shrimati Kamla | 5.89 | Barotiwalah/Bhatehar | 4990.00 | -do- |
| 3. | KSL. SLN-2/74-75 | Shri Ram Lal | 2.96 | Bhawanipur | 4440.00 | Terracing |
| 4. | KSL. SLN-3/74-75 | Shri Gurbux Singh | 1.70 | Jadla | 1700.00 | -do- |
| Tehsil: ARKI | | | | | | |
| 1. | ARK. SLN-27/74-75 | Shri Gulaba | 2.85 | Giana | 3384.00 | -do- |
| 2. | ARK. SLN-29/74-75 | Shri Nantia | 0.79 | Rudal | 951.00 | -do- |
| 3. | ARK. SLN-37/74-75 | Shri Hari Ram | 7.29 | Nair | 7434.00 | -do- |
| 4. | ARK. SLN-38/74-75 | Shri Roop Chand | 7.38 | Mangoa | 7344.00 | -do- |
| 5. | ARK. SLN-39/74-75 | Shri Krishan Chand | 7.75 | Pathragarh | 7739.00 | -do- |

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|-----|-------------------|--------------------|------|-------------|----------|-----------------------|
| 6. | ARK. SLN-40/74-75 | Shrimati Sita Devi | 7.94 | Didu-Jabloo | 11910.00 | Irrigation-Terracing. |
| 7. | ARK. SLN-43/74-75 | Shri Chet Ram | 5.43 | Sherpur | 5450.00 | Terracing |
| 8. | ARK. SLN-44/74-75 | Shri Radhey Shayam | 3.36 | Pukhro | 4952.00 | -do- |
| 9. | ARK. SLN-45/74-75 | Shri Dhanu | 1.04 | Saug | 1037.00 | -do- |
| 10. | ARK. SLN-46/74-75 | Shri Nathu Ram | 2.20 | Shimu | 2243.00 | -do- |
| 11. | ARK. SLN-47/74-75 | Shri Kana | 3.60 | Giana | 3546.00 | -do- |
| 12. | ARK. SLN-48/74-75 | Shri Govind Ram | 1.52 | Dasal | 2140.00 | -do- |
| 13. | ARK. SLN-49/74-75 | Shri Devi Ram | 1.35 | Kajiara | 2006.00 | -do- |
| 14. | ARK. SLN-50/74-75 | Shri Bhagirath | 2.00 | Kolka | 2971.00 | -do- |
| 15. | ARK. SLN-51/74-75 | Shri Gulaba | 2.40 | Mangoo | 2398.00 | -do- |
| 16. | ARK. SLN-52/74-75 | Shri Mansha Ram | 1.38 | Nandoh | 1627.00 | -do- |
| 17. | ARK. SLN-53/74-75 | Shri Jamnu | 1.73 | Mangoo | 1704.00 | -do- |
| 18. | ARK. SLN-54/74-75 | Shri Purnu | 3.11 | Giana | 3128.00 | -do- |
| 19. | ARK. SLN-55/74-75 | Shri Giani Singh | 3.11 | Brayali | 3135.00 | -do- |
| 20. | ARK. SLN-57/74-75 | Shri Jagan Nath | 1.28 | Sukhan | 1920.00 | -do- |
| 21. | ARK. SLN-58/74-75 | Shri Chet Ram | 2.18 | Arki | 3135.00 | -do- |
| 22. | ARK. SLN-59/74-75 | Shri Bansi | 3.25 | Nauni | 4745.00 | -do- |

Sd/-

Assistant Soil Conservation Officer, Nalagarh,
District Solan, H.P.

भाग 3—अधिनियम, विधेयक और विधेयकों पर प्रवर समिति के प्रतिवेदन, वैधानिक नियम तथा हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश हाई कोर्ट, फाइनेन्शियल कमिशनर तथा कमिशनर आफ इन्कम-टैक्स द्वारा अधिसूचित आदेश इत्यादि

ANIMAL HUSBANDRY DEPARTMENT

NOTIFICATION

Simla-171002, the 20th November, 1974

No. 29-2/69-AH(Sectt.).—In exercise of the powers vested in him under the proviso to Article 309 of the Constitution of India, the Governor of Himachal Pradesh is pleased to make the Recruitment and Promotion Rules as in Annexure-I for the post of Head Assistant in the pay scale of Rs. 300—550 Class III (Non-Gazetted) in the Department of Animal Husbandry in consultation with the Himachal Pradesh Public Service Commission. vide their letter number 1-3/71-PSC-Pt., dated 28th of August, 1974.

2. These rules shall come in force with immediate effect.

ANNEXURE

Recruitment and Promotion Rules for the post of Head Assistant (Class-III) Non-Gazetted in the Department of Animal Husbandry, Himachal Pradesh Government

- Name of post ... Head Assistant.
- Number of posts ... One
- Classification ... Class-III (Non-Gazetted).
- Scale of pay ... Rs. 300—550.
- Whether selection post or non-selection post. ... Selection.
- Age for direct recruits ... Between 18 years and 27 years.
- Minimum educational and other qualifications required for direct recruits ... Essential: (i) Graduate of a recognised University or its equivalent.
(ii) Four years' experience of office work.
- Whether age and educational qualifications prescribed for direct recruits will apply in the case of promotees ... No.
- Period of probation, if any. ... 2 years subject to such further extension for a period not exceeding one year as may be ordered by the competent authority in special circumstances and for reasons to be reduced to writing.
- Method of recruitment, whether by direct recruitment or by promotion/deputation/transfer and the percentage of vacancies to be filled by various methods. ... By promotion, failing which by direct recruitment.

11. In case of recruitment by promotion/deputation/transfer, grades from which promotion/deputation/transfer to be made.
- By promotion from amongst Head Clerks with 3 years' regular service in the grade and Assistants/Accountant (Sr. grade /Stenographer (Sr. grade) having 8 years regular service in the grade:
- Provided that the regular service in case of Head Clerks will also include regular service rendered in the lower grade of Assistant/Accountant (Sr. grade)/Stenographer (Sr. grade):
- (For purpose of promotion, a combined seniority list of Assistant/Accountant (Sr. grade)/Stenographer (Sr. grade) will be prepared on the basis of dates of regular appointment as Assistant/Accountant (Sr. grade)/Stenographer (Sr. grade); *inter-se* seniority to remain unchanged):
- Provided further that Head-Clerks will always be placed above the other eligible categories.
12. If a D. P. C. exists what is its composition.
- Class-III D. P. C. as may be constituted from time to time.
13. Circumstances in which H. P. P. S. C. is be consulted in making recruitment.
- As required under law.

- Foot note.—1.** Upper age limit for direct recruits will not be applicable to candidates already in the service of the Government.
2. Upper age limit is relaxable for Scheduled Castes/Tribes candidates and other categories of persons to the extent permissible under the general or special orders of the Himachal Pradesh Government.
3. Age and qualification for direct recruits relaxable at the direction of the commission in case of candidates otherwise well qualified.
4. Provisions of col. 11 and 12 are to be revised by the Government in consultation with the Himachal Pradesh Public Service Commission as and when the number of posts under column 2 are increased or decreased.
5. Age limit for direct recruits will be reckoned from the last date fixed for receipt of application by the Commission.
6. When the Government is of the opinion that it is necessary or expedient to do so, it may by order for reasons to be recorded in writing and in consultation with the Himachal Pradesh Public Service Commission, relax any of the provisions of these rules with respect to any class or category of person.
7. Selection for appointment to these posts in case of direct recruits shall be made on the basis of *viva voce* test, if the Commission so considers necessary or expedient, by a written test, the standard/syllabus etc. of which will be determined by the Commission or a practical test:
- S. M. VERMA,
Under Secretary.

EXCISE AND TAXATION DEPARTMENT NOTIFICATION

Simla-4, the 5th November, 1974

No. 1-8/66-E&T-19794.—In exercise of the powers vested in me under rule 1.20 read with 1.26 of Himachal Pradesh Financial Rules, 1971, Volume I, I hereby declare Shri N. S. Gautam H.A.S., Assistant Excise and Taxation Commissioner, Himachal Pradesh, Simla-4 as Drawing and Disbursing Officer and Head of Office in place of Shri J. S. Malhotra, Deputy Excise and Taxation Commissioner, Himachal Pradesh, Simla-4 in respect of class III and IV employees posted in this office under the following heads of account with immediate effect:—

- (1) *A-General Services:*
- (iii) Collection of commodities and services.
- 245—Other Taxes and Duties Commodities and Services.

- (a) Collection Charges—Taxes on Goods and Passengers.
- (i) Expenditure on District Establishment.
- (2) *A-General Services:*
- 240—Sales Tax.
- Collection of Taxes on Commodities and Services.
- (i) Superintendence.
- (3) *A-General Services:*
- 239—State Excise.
- Expenditure on District Establishment.

2. Shri N. S. Gautam, Assistant Excise and Taxation Commissioner, Himachal Pradesh, Simla will also function as Controlling Officer for T.A. and D.A. and other contingencies in respect of class III and IV employees of the above mentioned office.

P. T. WANGDI,
Excise & Taxation Commissioner.

भाग 4—स्थानीय स्वायत्त: शासन म्युनिसिपल बोर्ड, डिस्ट्रिक्ट बोर्ड, नोटिफाइड और टाउन एरिया तथा पंचायत विभाग

शून्य

भाग 5—वैयक्तिक अधिसूचनाएं और विज्ञापन

PROCLAMATION UNDER ORDER 5, RULE 20
C. P. C.

In the Court of Shri Surendra Parkash M. A., LL. B.,
Judge Small Cause Court, Simla, H. P.

M/s Ram Chander Reva Nand General Merchants,
Lower Bazar, Simla through the partner Shri Reva
Nand .. Plaintiff.

Versus

Shri Ravinder Kumar and others.

To

1. Shri Ravinder Kumar minor s/o Shri late Shri Pyare Lal through their mother Smt. Lila Wati.
2. Smt. Kamlesh daughter of late Shri Pyare Lal.
3. Smt. Leela Wati widow of late Shri Pyare Lal.
4. M/s Pyare Lal and Sons General Merchants, Boileauganj, Simla-5.

Whereas it has been proved to the satisfaction of the court that the above named defendants Shri Ravinder Kumar, Smt. Kamlesh, Smt. Leela Wati and M/s Pyare Lal and Sons is evading the service of the summon issued by the court and he cannot be served in the normal mode of service. Hence this proclamation under Order 5, Rule 20, C. P. C. is hereby issued against the above named defendants they are directed to appear in this court on 27-12-74 at 10.00 A.M. personally and through a pleader or authorised agent to defend the suit failing which the case will heard and disposed of their absence.

Given under my hand and the seal of this day 5th December, 1974.

Seal. SURENDRA PARKASH,
Judge Small Cause Court, Simla.

न्यायालय श्री आर० एल० खुराना मीनियर सब-जज कांगड़ा
स्थान धर्मशाला

उत्तर्गधिकारी प्रमाण पत्र-प्राप्ति हेतु प्रार्थना पत्र

मुकदमा नम्बर 16. साल 1974

श्रीमती पुष्पा देवी उप नाम फुलां देवी विधवा रत्न लाल शर्मा
मारफत शर्मा वाच कम्पनी पालमपुर, जिला कांगड़ा ।

वनाम

1. मयं जन्ता
2. श्री प्रेम दाम शर्मा पुत्र रत्न लाल शर्मा ओ०एन०जी०सी०, 38 A/D गांधी नगर, जम्मू (जे एण्ड के)
3. श्री किशोरी लाल रत्न लाल शर्मा मारफत शर्मा वाच कम्पनी पालमपुर
4. श्रीमती शक्ति शर्मा W/O राजू राम टीका बिआरा मौजा अन्दरेटा, तहसील पालमपुर
5. श्रीमती कृष्ण देवी W/O मुसीन कुमार अवस्थी गांव खिलरु, डाकघर विन्दावन, तहसील पालमपुर
6. श्रीमती

निर्मला देवी W/O ध्रुव दत्त नाग, गांव व डाकघर शाहपुर, तहसील कांगड़ा 7. श्रीमती ससी शर्मा पुत्री रत्न लाल मारफत शर्मा वाच कम्पनी पालमपुर 8. किशोरी लाल पुत्र रत्न लाल शर्मा मारफत शर्मा वाच कम्पनी पालमपुर, जिला कांगड़ा ।

उपरलिखित मुकदमा उनवान बाला में सायला ने उत्तराधिकारी प्रमाण-पत्र प्राप्ति हेतु प्रार्थना-पत्र इस न्यायालय में दिया है यदि इसके विषय में किसी को कोई आपत्ति हो तो तिथि 17-1-75 को न्यायालय से हो कर प्रस्तुत करें। अन्यथा आगामी कार्रवाई की जावेगी ।

आज तिथि 30-11-74 को मेरे हस्ताक्षर व मोहर से जारी हुआ ।

(मोहर) ।

आर० एल० खुराना,
मीनियर सब-जज, कांगड़ा ।

अदालती इश्तहार

बन्धुदालत श्री ठाकुर राम नेगी साहिब एसिस्टेंट कलेक्टर दर्जा
दोयम (एस० एन० टी०) बन्दोबस्त, कांगड़ा सरकल, कांगड़ा,
हिमाचल प्रदेश

इश्तहार जेर आर्डर नं० 20 जास्ता दिवानी

विषय:—तस्दीक इन्तकाल/इन्तकाल नं० 295, टीका पधेड़, मौजा सराह
हदबस्त नं० 47/2 तहसील व जिला कांगड़ा श्री पृथ्वी चन्द पुत्र
हीरा पुत्र सोहनू कौम लोहार, निवासी पधेड़ ।

वरवक्त तस्दीक इन्तकाल उक्त दिनांक 28-6-74 जलसा ग्राम
में जोगिन्द्र लाल पुत्र हीरा ने तस्दीक व तसलीम किया कि पृथ्वी
चन्द पुत्र हीरा मालिक लगभग 25/26 साल से लापता है ।
लापता होने के समय उसकी उमर 19-20 साल की थी । आवि-
विधित या लापता होने के बाद उसकी ओर से किसी नजदीक
रिश्तेदार या भाई को कोई सूचना नहीं आई न ही उसके जीवित
व वफात का ज्ञात है । आम जनता व्यानात करती है कि अब
पृथ्वी चन्द मजकूर इस जहां में जीवित नहीं है । अतः इश्तहार
हजा द्वारा आम जनता व खास को सूचना दी जाती है कि पृथ्वी
चन्द मजकूर जीवित हो तो वह अन्दर एक माह असालतन या
वकालतन हाजर आ कर पैरवी करे ज्यादा इश्तहार गुजरने पर क्यास
किया जावेगा कि पृथ्वी चन्द मजकूर इस जहां में जीवित नहीं है
और उक्त इन्तकाल व हक वारसान तस्दीक किया जावेगा ।

इश्तहार हजा आज दिनांक, 2-12-74 को हमारे हस्ताक्षर व
मोहर अदालत से जारी हुआ ।

ठाकुर राम नेगी,
मोहर ।

भू-प्रबन्ध सहायक समाहर्ता,
द्वितीय श्रेणी, कांगड़ा ।

भाग 6—भारतीय राजपत्र इत्यादि में से पुनः प्रकाशन

LAW DEPARTMENT

NOTIFICATIONS

Simla-2, the 31st October, 1974.

No. LLR-E (9) 2/74.—The following Acts recently passed by the Parliament which have already been published in the Gazette of India, Extra-ordinary, Part II, Section 1, are hereby republished in the Himachal Pradesh Government Rajpatra for the information of general public:—

1. The Essential Commodities (Amendment) Act, 1974 (30 of 1974).
2. The Finance (No. 2) Act, 1974 (31 of 1974).
3. The Industries (Development and Regulation) Amendment Act, 1974 (32 of 1974).
4. The Alcock Ashdown Company Limited (Acquisition of Undertakings) Amendment Act, 1974 (33 of 1974).
5. The Press Council (Amendment) Act, 1974 (34 of 1974).
6. The Companies (Temporary Restrictions on Dividends) Act, 1974 (35 of 1974).
7. The Indian Iron and Steel Company (Taking Over of Management) Amendment Act, 1974 (36 of 1974).
8. The Additional Emoluments (Compulsory Deposit) Act, 1974 (37 of 1974).
9. The Compulsory Deposit Scheme (Income-tax Payers) Act, 1974 (38 of 1974).
10. The University of Hyderabad Act, 1974 (39 of 1974).
11. The Esso (Acquisition of Undertakings in India) Amendment Act, 1974 (40 of 1974).
12. The Companies (Amendment) Act, 1974 (41 of 1974).
13. The Payment of Bonus (Amendment) Act, 1974 (42 of 1974).
14. The Interest-tax Act, 1974 (45 of 1974).
15. The Delhi Sikh Gurdwaras (Amendment) Act, 1974 (46 of 1974).
16. The Oil Industry (Development) Act, 1974 (47 of 1974).

M. C. PADAM,
Under Secretary.

Assented to on 29th August, 1974.

THE ESSENTIAL COMMODITIES (AMENDMENT) ACT, 1974

(Act No. 30 of 1974)

AN

ACT

further to amend the Essential Commodities Act, 1955.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Essential Commodities (Amendment) Act, 1974.

(2) It shall be deemed to have come into force on the 22nd day of June, 1974.

2. Amendment of section 2.—In section 2 of the Essential Commodities Act, 1955(10 of 1955), (hereinafter referred to as the principal Act), in clause (a), after sub-clause (iv), the following sub-clause and Explanation shall be inserted, namely:—

“(iv) drugs.

Explanation.—In this sub-clause, “drug” has the meaning assigned to it in clause (b) of section 3 of the Drugs and Cosmetics Act, 1940 (23 of 1940).”

3. Amendment of section 3.—In section 3 of the principal Act, in clause (ii) of sub-section (3B), for the words “where no such price is fixed,” the words “where no such price is fixed, an amount calculated having regard to” shall be substituted.

4. Amendment of section 6A.—In section 6A of the principal Act, in the opening paragraph, for the words “may order confiscation of the essential commodity so seized:”, the following shall be substituted, namely:—

“may order confiscation of—

- (a) the essential commodity so seized;
- (b) any package, covering or receptacle in which such essential commodity is found; and
- (c) any animal vehicle, vessel or other conveyance used in carrying such essential commodity.”

5. Amendment of section 6B.—Section 6B of the principal Act shall be re-numbered as sub-section (1) thereof and—

- (a) in sub-section (1) as so re-numbered, for the words “essential commodity”, wherever they occur, the words “essential commodity, package, covering receptacle, animal, vehicle, vessel or other conveyance” shall be substituted;
- (b) after sub-section (1) as so re-numbered, the following sub-section shall be inserted, namely:—

“(2) Without prejudice to the provisions of sub-section (1), no order confiscating any animal, vehicle, vessel or other conveyance shall be made under section 6A if the owner of the animal, vehicle vessel or other conveyance proves to the satisfaction of the Collector that it was used in carrying the essential commodity without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the animal, vehicle, vessel or other conveyance and that each of them had taken all reasonable and necessary precautions against such use.”

6. Amendment of section 7.—In section 7 of the principal Act, for sub-section (1) and (2), the following sub-sections shall be substituted, namely:—

“(1) If any person contravenes any order made under section 3,—

(a) he shall be punishable,—

- (i) in the case of an order made with reference to clause (h) or clause (i) of sub-section (2) of that section, with imprisonment for a term which may extend to one year and shall also be liable to fine, and
- (ii) in the case of any other order, with imprisonment for a term which shall not be less than three months but which may extend to seven years and shall also be liable to fine:

Provided that the court may, for any adequate and special reasons to be mentioned in the judgment, impose a sentence of imprisonment for a term of less than three months:

- (b) any property in respect of which the order has been contravened shall be forfeited to the Government;
- (c) any package, covering or receptacle in which the property is found and any animal, vehicle, vessel or other conveyance used in carrying the property shall, if the court so orders, be forfeited to the Government.

(2) If any person to whom a direction is given under clause (b) of sub-section (4) of section 3 fails to comply with the direction, he shall be punishable with imprisonment for a term which shall not be less than three months but which may extend to seven years and shall also be liable to fine:

Provided that the court may, for any adequate and special reasons to be mentioned in the judgment, impose a sentence of imprisonment for a term of less than three months.

(2A) If any person convicted of an offence under sub-clause (ii) of clause (a) of sub-section (1) or under sub-section (2) is again convicted of an offence under the same provision, he shall be punishable with imprisonment for the second and for every subsequent offence for a term which shall not be less than six months but which may extend to seven years and shall also be liable to fine:

Provided that the court may, for any adequate and special reasons to be mentioned in the judgment, impose a sentence of imprisonment for a term of less than six months.

(2B) For the purposes of sub-sections (1), (2) and (2A), the fact that an offence under sub-clause (ii) of clause (a) of sub-section (1) or under sub-section (2) has caused no substantial harm to the general public or to any individual shall be an adequate and special reason for awarding a sentence of imprisonment for a term of less than three months or six months, as the case may be."

7. *Amendment of section 10A.*—In section 10A of the principal Act—

- (a) for the words and figures "the Code of Criminal Procedure, 1898" (5 of 1898)", the words and figures "the Code of Criminal Procedure, 1973 (2 of 1974)" shall be substituted;
- (b) the words "and bailable" shall be omitted.

8. *Insertion of new sections 10B and 10C.*—After section 10A of the principal Act, the following sections shall be inserted, namely:—

10B. *Power of court to publish name, place of business,*

etc., of companies convicted under the Act.—(1) Where any company is convicted under this Act, it shall be competent for the court convicting the company to cause the name and place of business of the company, nature of the contravention, the fact that the company has been so convicted and such other particulars as the court may consider to be appropriate in the circumstances of the case, to be published at the expense of the company in such newspapers or in such other manner as the court may direct.

(2) No publication under sub-section (1) shall be made until the period for preferring an appeal against the order of the court has expired without any appeal having been preferred, or such an appeal, having been preferred, has been disposed of.

(3) The expenses of any publication under sub-section (1) shall be recoverable from the company as if it were a fine imposed by the court.

Explanation.—For the purposes of this section "company" has the meaning assigned to it in clause (a) of the clause of the Explanation to section 10.

10. C. *Presumption of culpable mental state.*—(1) In any prosecution for any offence under this Act which require a culpable mental state on the part of the accused, the court shall presume the existence of such mental state but it shall be a defence for the accused to prove the fact that he had not such mental state with respect to the act charged as an offence in that prosecution.

Explanation.—In this section "culpable mental state" includes intention motive knowledge of a fact and the belief in, or reason to believe, a fact.

(2) For the purposes of this section a fact is said to be proved only when the court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability."

9. *Substitution of new section for section 12.*—For section 12 of the principal Act, the following section shall be substituted, namely:—

"12. *Special provision regarding fine.*—Notwithstanding anything contained in section 29 of the Code of Criminal Procedure, 1973 (2 of 1974), it shall be lawful for any Metropolitan Magistrate or any Judicial Magistrate of the first class specially empowered by the State Government in this behalf, to pass a sentence of the fine exceeding five thousand rupees on any person convicted of contravening any order made under section 3."

10. *Amendment of section 12A.*—In section 12A of the principal Act,—

- (a) in sub-section (1) for the words "any essential commodity" the words, brackets, letter and figure "any essential commodity [not being an essential commodity referred to in clause (a) sub-section (2)]" shall be substituted;
- (b) for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) for Notwithstanding anything contained in the Code of Criminal Procedure 1973 (2 of 1974), all offences relating to—

(a) the contravention of an order made under section 3 with respect to,—

- (i) cotton or woollen textiles; or
- (ii) foodstuffs, including edible oilseeds and oils; or
- (iii) drugs; and
- (b) where any notification issued under sub-section (1) in relation to a special order is in force, the contravention of such special order,

shall be tried in a summary way by a Judicial Magistrate of the first class specially empowered in this behalf by the State Government or by a Metropolitan Magistrate and the provisions of sections 262 to 265 (both inclusive) of the said Code shall, as far as may be, apply to such trial:

Provided that, in the case of any conviction in a summary trial under this section, it shall be lawful for the Magistrate to pass a sentence of imprisonment for a term not exceeding one year:

Provided further that when at the commencement of, or in the course of, a summary trial under this section, it appears to the Magistrate that the nature of the case is such that a sentence of imprisonment for a term exceeding one year may have to be passed or that it is, for any other reason, undesirable to try the case summarily, the Magistrate shall, after hearing the parties, record an order to that effect and thereafter recall any witnesses who may have been examined and proceed to hear or re-hear the case in the manner provided by the said Code.”:

(c) in sub-section (3),—

(i) for the words and figures “the Code of Criminal Procedure, 1898” (5 of 1898), the words and figures “the Code of Criminal Procedure, 1973 (2 of 1974)” shall be substituted;

(ii) for the words “or of fine not exceeding two thousand rupees, or both”, the words “and of fine not exceeding two thousand rupees” shall be substituted;

(iii) for the word and figures “section 517”, the words and figures “section 452” shall be substituted;

(iv) the words “of imprisonment or fine” shall be omitted;

(d) for sub-section (4), the following sub-section shall be substituted, namely:—

“(4) All cases relating to the contravention of an order referred to in clause (a) of sub-section (2), not being a special order, and pending before a Magistrate immediately before the Commencement of the Essential Commodities (Amendment) Act, 1974, and, where any notification is issued under sub-section (1) in relation to a special order, all cases relating to the contravention of such special order and pending before a Magistrate immediately before the date of the issue of such notification, shall, if no witnesses have been examined before such commencement or the said date, as the case may be, be tried in a summary way under this section, and if any such case is pending before a Magistrate who is not competent to try the same in a summary way under this section, it shall be forwarded to a Magistrate so competent.”

“12B. *Grant of injunction, etc., by civil courts.*—No civil court shall grant an injunction or make any order for any other relief against the Central Government or any State Government or a public officer in respect of any act done or purporting to be done by such Government, or such officer in his official capacity, under this Act or any order made thereunder, until after notice of the application for such injunction or other relief has been given to such Government or officer.”

12. *Amendment of Act 46 of 1952.*—In section 8A of the Criminal Law Amendment Act, 1952,—

(a) in sub-section (1),—

(i) for the words, figures and letter “referred to in section 12A of the Essential Commodities Act, 1955”, the words, brackets, figures and letters “referred to in sub-section (1) of section 12A of the Essential Commodities Act, 1955 or of an order referred to in clause (a) of sub-section (2) of that section” shall be substituted;

(ii) after the proviso, the following proviso shall be inserted, namely:—

“Provided further that when at the commencement of, or in the course of, a summary trial under this section, it appears to the special Judge that the nature of the case is such that a sentence of imprisonment for a term exceeding one year may have to be passed or that it is, for any other reason, undesirable to try the case summarily, the special Judge shall, after hearing the parties, record an order to that effect and thereafter recall any witnesses who may have been examined and proceed to hear or re-hear the case in accordance with the procedure prescribed by the said Code for the trial of warrant cases by Magistrates.”;

(b) in sub-section (2),—

(i) for the words “or of fine not exceeding two thousand rupees or both”, the words “and of fine not exceeding two thousand rupees” shall be substituted;

(ii) the words “of imprisonment or fine” shall be omitted;

(c) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) All cases relating to the contravention of an order referred to in clause (a) of sub-section (2) of section 12A of the Essential Commodities Act, 1955 (10 of 1955) [not being a special order referred to in sub-section (1) of that section] triable summarily under this section and pending before a Magistrate immediately before the commencement of the Essential Commodities (Amendment) Act, 1974, and, where any notification is issued under sub-section (1) of the said section 12A in relation to a special order, all cases triable summarily under this section in relation to such special order and pending before a Magistrate immediately before the date of the issue of such notification, shall, if no witnesses have been examined before such commencement or the said date, as the case may be, be tried by the special Judge in a summary way under this section.”

13. *Amendments to section 12A of the principal Act and section 8A of Criminal Law.*—(1) The amendments made by section 10 of this Act to section 12A of the principal Act shall not apply to and in relation to any

11. *Insertion of new section 12B.*—After section 12A of the principal Act, the following section shall be inserted, namely:—

contravention of a special order referred to in the said section 12A which was committed before the commencement of this Act and accordingly the provisions of that section as they stood immediately before such commencement shall continue to apply to and in relation to such contravention as if this Act had not been passed.

(2) *Amendment Act not to apply to certain contraventions.*—The amendments made by section 12 of this Act to section 8A of the Criminal Law Amendment Act, 1952 (46 of 1952), shall not apply to and in relation to any contravention of a special order referred to in section 12A of the principal Act which was committed before the commencement of this Act and accordingly the provisions of the said section 8A as they stood immediately before such commencement shall continue to apply to and in relation to such contravention as if this Act had not been passed.

14. *Repeal and saving.*—(1) The Essential Commodities (Amendment) Ordinance, 1974 (2 of 1974), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, or under section 8A of the Criminal Law Amendment Act, 1952 (46 of 1952), as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, or, as the case may be, under section 8A of the Criminal Law Amendment Act, 1952, as amended by this Act.

Assented to on 31st August, 1974.

THE FINANCE (No. 2) ACT, 1974

(ACT NO. 31 OF 1974)

AN

ACT

Further to amend the Income-tax Act, 1961 and the Central Excises and Salt Act, 1944.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Finance (No. 2) Act, 1974.

2. *Amendment of Act 43 of 1961.*—In the Income-tax Act, 1961, with effect from the 1st day of April, 1975,—

(1) in section 80T, in clause (b),—

(a) in sub-clause (i), for the words “thirty-five per cent”, the words “twenty-five per cent” shall be substituted;

(b) in sub-clause (ii) and in the proviso, for the words “fifty per cent”, wherever they occur, the words “forty per cent” shall be substituted;

(2) in section 115, for clause (i), the following clause shall be substituted, namely:—

“(i) the amount of income-tax calculated on the amount of long-term capital gains included in the total income—

(a) on so much of the amount of such long-term capital gains as relate to buildings or lands or any rights in buildings or lands—

(1) where the company is a company in which the public are substantially interested and the total income of the company (as reduced by the amount of long-term capital gains included therein) does not exceed one hundred

thousand rupees, at the rate of forty-seven per cent; and

(2) in any other case, at the rate of fifty-five per cent; and

(b) on the balance of such long-term capital gains, if any, at the rate of forty-five per cent; and”.

3. *Amendment of Act 1 of 1944.*—The Central Excises and Salt Act, 1944 (hereinafter referred to as the Central Excises Act) shall be amended in the manner specified in the Schedule.

THE SCHEDULE

(See section 3)

PART I

In the First Schedule to the Central Excises Act,—

(i) in Item No. 4, under “II. Manufactured tobacco—”, for the entry in the third column against sub-item (2), the entry “Two hundred and fifty per cent *ad valorem*,” shall be substituted;

(ii) in Item No. 16, for the entries in the third column against sub-items (1) and (3), the entries “Sixty per cent *ad valorem*,” and “Twenty-five per cent *ad valorem*,” shall, respectively, be substituted;

(iii) in Item No. 16A, for the entry in the third column against sub-item (1), the entry “Sixty per cent *ad valorem*,” shall be substituted;

(iv) in Item No. 23, for the entry in the third column, the entry “Thirty per cent *ad valorem*,” shall be substituted;

(v) in Item No. 23C, for the entry in the third column, the entry “Fifteen per cent *ad valorem*,” shall be substituted;

(vi) in Item No. 25, for the entry in the third column, the entry “Seventy rupees per metric tonne,” shall be substituted;

(vii) in Item No. 26A, for the entries in the third column against sub-items (1), (1a), (2) and (3), the entries “Four thousand rupees per metric tonne,” “Four thousand rupees per metric tonne,” “Four thousand and five hundred rupees per metric tonne,” and “Twenty per cent *ad valorem*,” shall, respectively, be substituted;

(viii) in Item No. 26B, for the entries in the third column against sub-items (1), (2) and (3), the entries “One thousand and five hundred rupees per metric tonne,” “One thousand and eight hundred rupees per metric tonne,” and “Twenty per cent *ad valorem*,” shall, respectively, be substituted;

(ix) in Item No. 32, for the entries in the third column against sub-items (1), (2), (3) and (4), the entries “Twenty-five per cent *ad valorem*,” “Forty per cent *ad valorem*,” “Fifteen per cent *ad valorem*,” and “Thirty per cent *ad valorem*,” shall, respectively, be substituted.

PART II

| Item No. | Description of goods | Rate of duty |
|----------|----------------------|--------------|
| (1) | (2) | (3) |

In the First Schedule to the Central Excises Act, for

Item No. 14AA, the following Item shall be substituted, namely:—

"14AA CHEMICALS, THE FOLLOWING, NAMELY:—

- | | |
|--|--|
| (1) Calcium carbide, bleaching paste and bleaching powder, sodium hydro-sulphite, bicarbonate of soda, bichromates of potassium or sodium, hydrogen peroxide and potassium permanganate. | Ten per cent <i>ad valorem</i> . |
| (2) Coprolactam and dimethyl terephthalate. | Fifty per cent <i>ad valorem</i> ." |

Assented to on 31st August, 1974.

THE INDUSTRIES (DEVELOPMENT AND REGULATION) AMENDMENT ACT, 1974

(ACT No. 32 OF 1974)

AN
ACT

further to amend the Industries (Development and Regulation) Act, 1951.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Industries (Development and Regulation) Amendment Act, 1974.

(2) It shall be deemed to have come into force on the 29th June, 1974.

2. *Amendment of sections 18A and 18FA.*—In the proviso to sub-section (2) of section 18A and in the second proviso to sub-section (2) of section 18FA of the Industries (Development and Regulation) Act, 1951 (65 of 1951), (hereinafter referred to as the principal Act) for the words "ten years", the words "twelve years" shall be substituted.

3. *Repeal and savings.*—(1) The Industries (Development and Regulation) Amendment Ordinance, 1974 (6 of 1974), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the principal Act as amended by this Act.

Assented to on 31st August, 1974.

THE ALCOCK ASHDOWN COMPANY LIMITED (ACQUISITION OF UNDERTAKINGS)

AMENDMENT ACT, 1974

(ACT No. 33 OF 1974)

AN
ACT

to amend the Alcock Ashdown Company Limited (Acquisition of Undertakings) Act, 1973.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Alcock Ashdown Company Limited (Acquisition of Undertakings) Amendment Act, 1974.

(2) It shall be deemed to have come into force on the 14th day of December, 1973.

2. *Amendment of section 4.*—In section 4 of the Alcock Ashdown Company Limited (Acquisition of Undertakings) Act, 1973 (56 of 1973),—

(i) in sub-section (1), after the words "possession, power or control of the company," the words "in relation to the undertakings" shall be inserted;

(ii) to sub-section (1), the following *Explanation* shall be added, namely:—

Explanation.—For the avoidance of doubts, it is hereby declared that the expression "undertakings of the company" does not include—

(a) any debts due to the company; and

(b) any amounts recoverable by the company from its shareholders or directors."

3. *Repeal.*—The Alcock Ashdown Company Limited (Acquisition of Undertakings) Amendment Ordinance, 1974 (5 of 1974), is hereby repealed.

Assented to on 31st August, 1974.

THE PRESS COUNCIL (AMENDMENT) ACT, 1974

(ACT No. 34 OF 1974)

AN

ACT

further to amend the Press Council Act, 1965.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the Press Council (Amendment) Act, 1974.

2. *Amendment of section 5.*—In section 5 of the Press Council Act, 1965 (34 of 1965), (hereinafter referred to as the principal Act), in sub-section (1A),—

(a) in the opening portion, for the words, figures and letters "the Chairman and other members holding office as such on the 30th day of September, 1973, shall continue to hold such office until the 30th day of June, 1974:", the words, figures and letters "the Chairman and other members holding office as such on the 29th day of June, 1974, shall continue to hold such office until the 31st day of December, 1974:" shall be substituted and shall be deemed to have been substituted with effect from the 28th day of June, 1974;

(b) in the proviso, in clause (a), for the figures, letters and words "30th day of June, 1974", the figures, and letters words "31st day of December, 1974" shall be substituted and shall be deemed to have been substituted with effect from the 28th day of June, 1974.

3. *Amendment of section 22.*—In section 22 of the principal Act, in sub-section (3), for the words “in one session or in two successive sessions, and if before the expiry of the session in which it is so laid or the session immediately following”, the words “in one session or in two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid” shall be substituted.

4. *Repeal and saving.*—(1) The Press Council (Amendment) Ordinance, 1974 (3 of 1974), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by section 2 of this Act.

Assented to on 31st August, 1974.

THE COMPANIES (TEMPORARY RESTRICTIONS ON DIVIDENDS) ACT, 1974

(ACT No. 35 OF 1974)
AN
ACT

to provide, in the interests of national economic development, for temporary restrictions on the power of certain companies to declare dividends out of profits and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Companies (Temporary Restrictions on Dividends) Act, 1974.

(2) It extends to the whole of India.

(3) It shall be deemed to have come into force on the 6th day of July, 1974.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) “appointed day” means the 6th day of July, 1974;

(b) “company” has the meaning assigned to it in the Companies Act, 1956 (1 of 1956), and includes a foreign company within the meaning of section 591 of the Companies Act, 1956, which has made arrangements prescribed under the Income-tax Act, 1961 (43 of 1961) for the declaration and payment of dividends within India;

(c) “distributable profits”, in relation to a company to which this Act applies, means,—

(i) one-third of the net profits of the company, or

(ii) an amount required to pay twelve per cent dividend on the face value of the equity shares of the company and dividend payable on its preference shares,

which is lower;

(d) “financial year” has the meaning assigned to it in section 2 of the Companies Act, 1956 (1 of 1956);

(e) “net profits” means net profits of the company as computed in accordance with the provisions of section 349 of the Companies Act, 1956 (1 of 1956), subject to the modification that—

(i) any income-tax payable under the Income-tax Act, 1961, (43 of 1961) in respect of the profits as so computed or any tax of a similar character payable in respect of such profits under any law in force in any country outside India, and surtax payable in respect of such profits under the Companies (Profits) Surtax Act, 1964 (7 of 1964), shall also be deducted; and

(ii) depreciation shall be provided in accordance with the provisions of section 205 of the Companies Act, 1956 (1 of 1956);

(f) “previous year” and “total income” have the meanings respectively assigned to them in the Income-tax Act, 1961 (43 of 1961).

3. *Companies to which the Act applies.*—This Act shall apply to the following categories of companies, namely:—

(a) a company in which the public are substantially interested, as defined in clause (18) of section 2 of the Income-tax Act, 1961 (43 of 1961);

(b) a company, at least seventy-five per cent of the share capital of which is, through the financial year for which any dividend is declared or paid, beneficially held by an institution or fund established in India for a charitable purpose, the income from dividend whereof is exempt from income-tax under section 11 of the Income-tax Act, 1961 (43 of 1961);

(c) an Indian company whose business consists mainly in the construction of ships or in the manufacture or processing of goods or in mining or in the generation or distribution of electricity or any other form of power;

(d) an Indian company, the value of whose capital assets, being machinery or plant (other than office appliances or road transport vehicles), as shown in its books on the last day of the financial year for which any dividend is declared or paid, is fifty lakhs of rupees or more;

(e) a company which has been exempted under sub-section (3) of section 104 of the Income-tax Act, 1961 (43 of 1961), from the operation of that section.

Explanation I.—For the purpose of clause (c), the business of a company shall be deemed to consist mainly in the construction of ships or in the manufacture or processing of goods or in mining or in the generation or distribution of electricity or any other form of power, if the income attributable to any of the aforesaid activities included in its gross total income for the relevant

financial year is not less than fifty-one per cent of such total income.

Explanation II.—For the purposes of clauses (c) and (d), "Indian company" has the meaning assigned to it in clause (26) of section 2 of the Income-tax Act, 1961 (43 of 1961), but shall not include a corporation established by or under a Central, State or Provincial Act.

4. Restriction on declaration of dividends by companies to which the Act applies.—(1) For a period of two years from the appointed day, no company to which this Act applies shall declare or pay dividends for any financial year except out of the profits of the company for that financial year and no such dividend shall exceed, in the aggregate, the distributable profits of the company for that financial year:

Provided that nothing in this sub-section shall apply to any dividend which was declared and paid, before the appointed day, to a section of the shareholders of a company but was not paid, before the appointed day, to another section of the shareholders of that company:

(2) In computing the aggregate amount which may be declared or paid by a company to which this Act applies as dividends in accordance with the provisions of this Act, for any financial year, any amount paid or promised or partly paid and partly promised by the company, before the appointed day by way of interim dividends for that financial year shall be taken into account; but where the amount of the interim dividend paid by the company before the appointed day exceeds its distributable profits for the financial year for which the interim dividend was paid, no further dividend shall be declared or paid by the company for that financial year.

5. Dividend in excess of distributable profits to be void and to be recovered.—For a period of two years from the appointed day, any dividend declared or paid after the appointed day by a company to which this Act applies, in excess of its distributable profits for a financial year shall, to the extent of such excess, be void, and any amount paid by the company to any shareholder in excess of its distributable profits for that year shall be recovered by the company and no such recovery shall be waived by the company:

Provided that where any such recovery is not practicable, the amount of dividend to the extent of such excess shall be adjusted against the dividend payable for the financial year next following the financial year for which such excess payment of dividend was made:

6. Restriction on interim dividends.—For a period of two years from the appointed day, no company to which this Act applies shall, except with the previous approval of the Central Government and subject to such conditions and limitations as may be specified by that Government, pay or distribute any interim dividends for any financial year, whether ending before or after the appointed day.

7. Restrictions on other distribution.—For a period of two years from the appointed day, no company to which this Act applies shall, except with the previous approval of the Central Government, by general or special order,—

- (a) make any distribution out of its assets;
- (b) assume, whether conditionally or otherwise,

any obligation to make distribution out of its assets;

(c) grant any loan to any shareholder of the company:

Provided that nothing in clause (c) shall apply to a company which is declared by the Central Government under sub-section (1) of section 620A of the Companies Act, 1956 (1 of 1956), to be a *Nidhi* or Mutual Benefit Society.

8. Act to have overriding effect.—The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in the Companies Act, 1956 (1 of 1956), or in any other enactment (other than Act) or in any contract or instrument having effect by virtue of any enactment other than this Act.

9. Penalties.—(1) Whoever contravenes any provision of this Act, shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to twice the amount in relation to which such contravention has been made, or with both.

(2) The provisions of section 621 of the Companies Act, 1956 (1 of 1956), shall apply to the offences against this Act as they apply to the offences against the Companies Act, 1956.

10. Offences.—(1) Where an offence against this Act has been committed, every person who at the time the offence was committed was in charge of, and was responsible to, the company committing the offence for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence against this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly.

11. Power to delegate.—The Central Government may, by notification in the Official Gazette, direct that any power which may be exercised by it under this Act (other than the power conferred by section 12) shall, subject to such restrictions and conditions, if any, as it may specify in the notification, be exercised also by—

- (a) such officer or authority subordinate to the Central Government; or
- (b) such other authority,

as may be specified in the notification.

12. Power to make rules.—(1) The Central Government may, by notification in the Official Gazette, make rules to carry out the provisions of this Act.

(2) Every rule made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

13. *Act not to apply to companies in liquidation.*—Nothing in this Act shall apply to a company which is being wound up by the Court or voluntarily or subject to the supervision of the Court.

14. *Section 637A of Act 1 of 1946 to apply.*—Every approval referred to in this Act shall be obtained on an application made to the Central Government and the provisions of section 637A of the Companies Act, 1956, shall apply to every such application as if such application were an application under the Companies Act, 1956.

15. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty.

16. *Repeal and saving.*—(1) The Companies (Temporary Restrictions on Dividends) Ordinance, 1975 (7 of 1974), and the Companies (Temporary Restrictions on Dividends) Amendment Ordinance, 1974 (9 of 1974), are hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Companies (Temporary Restrictions on Dividends) Ordinance, 1974 (7 of 1974), as amended by the Companies (Temporary Restrictions on Dividends) Amendment Ordinance, 1974 (9 of 1974) (including any order or declaration made thereunder), shall be deemed to have been done or taken under the corresponding provisions of this Act.

Assented to on 31st August, 1974.

THE INDIAN IRON AND STEEL COMPANY (TAKING OVER OF MANAGEMENT) AMENDMENT ACT, 1974

(ACT NO. 36 OF 1974)

AN

ACT

to amend the Indian Iron and Steel Company (Taking Over of Management) Act, 1972.

WHEREAS the management of the undertaking of the Indian Iron and Steel Company Limited had vested in the Central Government for a limited period of two years with effect from the 14th day of July, 1972:

AND WHEREAS it is expedient in the public interest that the management of the undertaking of the said

Company should continue to vest in the Central Government for a further limited period beyond the said period of two years:

Be it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Indian Iron and Steel Company (Taking Over of Management) Amendment Act, 1974.

(2) It shall be deemed to have come into force on the 28th day of June, 1974.

2. *Amendment of section 2.*—In section 2 of the Indian Iron and Steel Company (Taking Over of Management) Act, 1972 (50 of 1972) (hereinafter referred to as the principal Act), after clause (a), the following clause shall be inserted, namely:—

“(aa) “Board of management” means the Board of management constituted under section 4A”;

3. *Amendment of section 3.*—In section 3 of the principal Act,—

(i) in sub-section (1), for the words “two years”, the words “five years” shall be substituted;

(ii) to sub-section (1), the following proviso shall be added, namely:—

“Provided that if the Central Government is of opinion that it is expedient in the public interest that the management of the undertaking of the company should continue to vest in the Central Government after the expiry of the period of five years aforesaid, it may, from time to time, issue directions for such continuance for such further period, not exceeding two years at a time, as may be specified in the directions; so, however, that the total period of such continuance, including the period of five years aforesaid, shall not exceed ten years; and where any such direction is issued, a copy thereof shall be laid, as soon as may be, before both Houses of Parliament.”

4. *Insertion of new sections 4A, 4B, 4C, 4D and 4E.* After section 4 of the principal Act, the following sections shall be inserted, namely:—

“4A. (1) *Board of management.*—There shall be a Board of management consisting of a Chairman and not less than four and not more than fourteen other members.

(2) The Chairman and the other members of the Board of management shall be appointed by the Central Government and shall hold office during the pleasure of that Government.

(3) Such of the members of the Board of management as may be specified by the Central Government as whole-time members may be placed in charge of such functions of management of the undertaking of the company as may be specified by that Government.

(4) The Chairman and the other members of the Board of management shall receive from the funds of the undertaking of the company such allowances as may be prescribed for attending any meeting of the Board of management.

4B. Board of management to manage the undertaking of the company.—(1) On the commencement of the Indian Iron and Steel Company (Taking Over of Management) Amendment Act, 1974, the Central Government may, by notification in the Official Gazette, direct that on and from such date as may be specified in the notification, the general superintendence, direction and management of the affairs and business of the undertaking of the company shall be carried on, for and on behalf of the Central Government, by the Board of management.

(2) Subject to the other provisions of this Act and to the direction, control and supervision of the Central Government, the Board of management shall be entitled, notwithstanding anything contained in the Companies Act, 1956, (1 of 1956) to exercise, in relation to the undertaking of the company, all the powers of the Board of Directors of a company (including powers to dispose of any properties or assets of the company), whether such powers are derived from the Companies Act, 1956, or from the memorandum or articles of association of the company or from any other source.

4C. Appointment of an Administrator.—(1) There shall be an Administrator, to be appointed by the Central Government, to assist the Board of management to manage the affairs of the undertaking of the Company.

(2) The Chairman or any other member of the Board of management may be appointed by the Central Government as the Administrator.

(3) All officers and other persons employed in connection with the affairs of the undertaking of the company shall be subordinate to the Administrator.

(4) The Administrator shall exercise, subject to the direction, control and supervision of the Board of management, such powers and discharge such functions of management in relation to the undertaking of the company as the Central Government may specify in this behalf.

(5) The Administrator shall receive from the funds of the undertaking of the company such remuneration as the Central Government may fix.

4D. Custodian to vacate office.—(1) The Custodian shall, on and from the date on which the management of the undertaking of the company is taken over by the Board of management, vacate his office as such; but nothing in this sub-section shall be construed as prohibiting his appointment as a member of the Board of management or as the Administrator.

(2) On the vacation of his office, the Custodian shall, where he is not appointed as the Administrator, forthwith deliver to the Administrator possession of all assets and properties of the company which are in his possession, custody and control on the date immediately preceding the date on which he vacates his office as the Custodian.

4E. Meetings, etc., of the Board of management.—(1) The Board of management shall meet for the transaction of its business at such time and place as it may think fit:

Provided that the Chairman may, whenever he thinks fit, and shall, upon the written requisition of not less than two members, call a special meeting.

(2) The quorum for a meeting of the Board of management shall be one-third of its total strength (any fraction contained in that one-third be rounded off as one) or three members, whichever is higher.

(3) The Chairman, or in his absence, any member chosen by the members present from amongst themselves, shall preside at a meeting of the Board of management.

(4) All questions which come up before any meeting of the Board of management shall be decided by a majority of votes of the members present and voting, and in the case of an equality of votes, the Chairman, or, in his absence, the person presiding, shall have a second or casting vote.

(5) All orders and decisions of the Board of management shall be authenticated by the signature of the Chairman or any other member authorised by the Board of management in this behalf and all other instruments issued by the undertaking of the company shall be authenticated with the signature of the Administrator or any other officer of the undertaking of the company authorised by the Board of management in this behalf.

(6) The Board of management shall regulate its own procedure.

5. Omission of section 5.—Section 5 of the principal Act shall be omitted.

6. Amendment of section 7.—In section 7 of the principal Act, in sub-section (1), for the words "period of two years referred to in that sub-section", the words "period of five years referred to in that sub-section or the further period specified in any directions issued under the proviso thereto" shall be substituted.

7. Amendment of section 9.—In section 9 of the principal Act, for the word "Custodian", wherever it occurs, the words "Administrator, Board of management or Custodian" shall be substituted.

8. Amendment of section 12.—In section 12 of the principal Act, after the words "any notification", the word "direction," shall be inserted.

9. Amendment of section 13.—In section 13 of the principal Act, for the word "Custodian", wherever it occurs, the words "Administrator, Board of management or Custodian" shall be substituted.

10. Amendment of section 16.—In section 16 of the principal Act, in sub-section (2), for clause (a), the following clause shall be substituted, namely:—

"(a) allowances which may be received by the Chairman and other members of the Board of management for attending any meeting of the Board of management;"

11. Repeal and saving.—(1) The Indian Iron and Steel Company (Taking Over of Management) Amendment Ordinance, 1974 (4 of 1974), is hereby repealed.

(2) Notwithstanding such repeal, anything done, any action taken, any order made or any direction issued under the principal Act as amended by the said Ordinance shall be deemed to have been done, taken, made or issued under the corresponding provisions of the principal Act as amended by this Act.

Assented to on 1st September, 1974.

THE ADDITIONAL EMOLUMENTS (COMPULSORY DEPOSIT) ACT, 1974

(ACT No. 37 OF 1974)

AN
ACT

to provide, in the interests of national economic development for a compulsory deposit of additional emoluments and for the framing of a scheme in relation thereto, and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

CHAPTER I PRELIMINARY

1. *Short title, extent and commencement.*—(1) This Act may be called the Additional Emoluments (Compulsory Deposit) Act, 1974.

(2) It extends to the whole of India.

(3) It shall be deemed to have come into force on the 6th day of July, 1974, except section 14 which shall come into force at once.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) “appointed day” means the 6th day of July, 1974;

(b) “additional dearness allowance” means such dearness allowance as may be sanctioned from time to time, after the appointed day, over and above the amount of dearness allowance payable in accordance with the rate in force immediately before the date from which such sanction of additional dearness allowance is to take effect.

Explanation I.—Where payment of dearness allowance is linked to a cost of living index or any other factor, any automatic payment, after the appointed day, of dearness allowance in consequence of any rise in such cost of living index or in consequence of any change in such other factor shall, notwithstanding the provisions of this clause, be deemed to be the additional dearness allowance.

Explanation II.—For the purpose of computation of the additional dearness allowance in relation to an employee who enters into any post after the appointed day, dearness allowance payable, immediately before the appointed day, in relation to such post shall be deemed to be the dearness allowance payable to such employee as if he were holding that post on the appointed day and any excess over and above the said dearness allowance shall be deemed, for the purposes of this Act, to be the additional dearness allowance in relation to such employee;

(c) “additional wages” means such wages, over and above the wages payable to an employee in accordance with the rates in force immediately before the appointed day, as may become payable to the employee in respect of any period after the appointed day in pursuance of any wage revision, whether by or under an agreement or settlement between the parties or any award, decree or order of any court, tribunal or other authority or otherwise, but does not include—

(i) any increment due to the employee in accordance with the time scale of pay applicable to the post held by him immediately before the appointed day, and any consequent increase in any allowance (not being dearness allowance) admissible under any rule or order in force immediately before the appointed day;

(ii) any higher wages payable to the employee on his—

(a) promotion to a higher post and any increment, being an increment within the prescribed limits, due to the employee in such higher post;

(b) deputation or transfer to an equivalent post or to any post involving higher responsibilities and duties;

(iii) any special pay, honorarium, fee or reward payable for any special work done;

(iv) any remuneration payable for overtime work;

(v) any increase in wages consequent on the revision of the minimum rates of wages fixed under the Minimum Wages Act, 1948 (11 of 1948);

(vi) any increase in wages sanctioned in pursuance of the recommendations made—

(a) by the Third Central Pay Commission;

(b) before the appointed day, by any Pay Commission appointed by a State Government, in relation to the employees of that Government;

(c) by any committee constituted, before the appointed day, by Parliament, Supreme Court or any High Court in relation to any employee of Parliament, Supreme Court or High Court, as the case may be.

Explanation I.—Where any wage revision made after the appointed day is to be effective from a date prior to the appointed day, the wages payable immediately before the appointed day, before such wage revision, shall, for the purposes of computation of additional wages, be deemed to be the wages.

Explanation II.—Any bonus (including incentive and production bonus) paid after the appointed day at a rate over and above the rate at which it was last paid before the appointed day, shall be deemed for the purposes of this Act, to be additional wages;

(d) “bank deposit rate” means the highest of the maximum rates at which interest may be paid on different classes of deposits (other than those maintained in savings account or those maintained by charitable or religious institutions) by different classes of scheduled banks in accordance with the directions given or issued to banking companies generally by the Reserve Bank of India under the Banking Regulation Act, 1949 (10 of 1949);

(e) “dearness allowance” means all cash payments, and by whatever name called, made to an employee on account of rise in the cost of living;

(f) “Deposit Account” means an account opened maintained under section 5;

(g) “emoluments” includes wages and dearness allowance;

(h) "employer" means,—

(i) in relation to an establishment which is a factory, the owner or occupier of the factory, including the agent of such owner or occupier, and where a person is named as manager of the factory under clause (f) of sub-section (1) of section 7 of the Factories Act, 1948 (63 of 1948) the person so named;

(ii) in relation to an establishment belonging to or under the control of the Central Government or a State Government, the person or authority appointed by the appropriate Government for the supervision and control of the employees, or where no person has been so appointed, the head of the Department concerned;

(iii) in relation to an establishment belonging to or under the control of any local authority, the person appointed by such authority for the supervision and control of the employees, or where no person has been so appointed, the Chief Executive Officer of the local authority;

(iv) in any other case, the person who, or the authority which, has the ultimate control over the affairs of the establishment, and where the said affairs are entrusted to any other person, whether called a manager, managing director or by any other name, such person;

and includes, in the case of a deceased employer, the legal representative of such deceased employer;

(i) "local authority" means any municipal committee, district board, body of port commissioners, panchayat or other authority, legally entitled to, or entrusted by the Central or any State Government with the control or management of any municipal or local fund;

(j) "nominated authority" means such authority as may be nominated by the Central Government for the purposes of this Act and different authorities may be nominated for different purposes;

(k) "notification" means a notification published in the Official Gazette;

(l) "prescribed" means prescribed by rules made under this Act;

(m) "scheme" means a scheme framed under this Act;

(n) "specified authority" means the authority specified under sub-section (1) of section 5;

(o) "wages" means all remuneration (whether by way of salary, allowances or otherwise) expressed, or capable of being expressed, in terms of money, which would, if the terms of employment, express or implied, were fulfilled, be payable to a person employed in respect of his employment or of work done in such employment, and includes—

(i) any remuneration payable under an agreement, or settlement between the parties or any award, decree or order of any court, tribunal or other authority;

(ii) any remuneration to which the person employed is entitled in respect of overtime work or holidays or any leave period;

(iii) any additional remuneration payable under the terms of employment, including bonus, whether under a scheme of profit sharing or otherwise;

(iv) any sum to which the person employed is entitled under any scheme framed under any law for the time being in force;

(v) any allowance paid for house accommodation, or where house accommodation is provided, the value of such accommodation, and the value of electricity or water, or both, supplied, and the value of medical attendance or other amenity,

but does not include

(1) any contribution paid by the employer to any pension or provident fund, and the interest which may have accrued thereon;

(2) any travelling or running allowance or the value of any travelling concession;

(3) any sum, not exceeding rupees two hundred and fifty per annum, paid to the employed person to defray special expenses entailed on him by the nature of his employment;

(4) any compensation or gratuity payable on the termination of employment;

(5) any dearness allowance.

3. *Persons to whom this Act applies.*—This Act shall apply to an employee of—

(a) the Central or State Government;

(b) a local authority;

(c) a company as defined in section 3 of the Companies Act, 1956 (1 of 1956), including a foreign company within the meaning of section 591 of the Companies Act, 1956, and a Government company as defined in section 617 of that Act;

(d) any other corporation, including a society or body established by, or registered under, a Central, Provincial or State Act;

(e) any individual, association of persons or body of individuals, partnership firm or Hindu undivided family required by the Income-tax Act, 1961 (43 of 1961) to deduct Income-tax at source from the emoluments paid to their employees;

(f) any establishment owned or maintained in India by a trust, fund or institution established for a charitable or religious purpose, and required by the Income-tax Act, 1961 (43 of 1961), to deduct income-tax at source from the emoluments paid to their employees;

(g) any establishment, not being an establishment owned by Government, local authority or person specified, respectively, in clauses (a) to (f) (both inclusive), to which the provisions of any law relating to provident funds (other than those established under the Public Provident Fund Act, 1968 (23 of 1968)) apply;

(h) any other establishment, not being an establishment to which any of the foregoing clauses apply, established at the instance, or in pursuance of a resolution, of the Central or State

Government or wholly or substantially financed by the Central or State Government.

Explanation.—Where any grant or loan to an establishment from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly in a financial year is not less than rupees five lakhs and the amount of such grant or loan is not less than seventy-five per cent of the total expenditure of that establishment, such establishment shall be deemed, for the purposes of this Act, to be substantially financed by the Central or State Government, as the case may be.

4. *Act to have overriding effect.*—The provisions of this Act shall have effect notwithstanding anything inconsistent therewith contained in any enactment other than this Act or in any instrument having effect by virtue of any enactment other than this Act.

CHAPTER II

COMPULSORY DEPOSIT OF ADDITIONAL EMOLUMENTS

5. *Additional Wages Deposit Account and Additional Dearness Allowance Deposit Account.*—(1) There shall be opened by such authorities as may be specified in the scheme two separate accounts, to be known, respectively, as the Additional Wages Deposit Account and the Additional Dearness Allowance Deposit Account, and different authorities may be specified for different establishments or different categories of employees or establishments.

(2) The specified authority shall, in relation to each Deposit Account, open a separate ledger account in the name of each employee in relation to whom any contribution is made to the said Account, and credit the contributions so made in the said ledger account.

6. *Duty of employer or other person to make deductions of additional wages and additional dearness allowance from emoluments.*—(1) For the purposes of this Act, the deductions specified in sub-section (2) shall be made,—

(a) in the case of additional wages, for a period of one year from the appointed day; and

(b) in the case of additional dearness allowance, for a period of two years from the appointed day.

(2) On the commencement of this section,—

(a) every employer, who draws, from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly, and disburses, after the appointed day, emoluments of an employee to whom this Act applies, shall, as and when emoluments are disbursed by him for any period, deduct from the emoluments so disbursed, the whole of the additional wages and one-half of the additional dearness allowance and credit the amount so deducted, in accordance with the scheme, to the Additional Wages Deposit Account and the Additional Dearness Allowance Deposit Account, respectively;

(b) every other employer, who disburses, after the appointed day, emoluments to any employee to whom this Act applies, shall, as and when emoluments are disbursed by him for any

period, deduct from the emoluments so disbursed, the whole of the additional wages and one-half of the additional dearness allowance, and shall remit, in accordance with the scheme, the amounts so deducted to the nominated authority and on receipt of such amounts the nominated authority shall credit the amounts so received to the Additional Wages Deposit Account and the Additional Dearness Allowance Deposit Account, respectively;

(c) any employee, to whom this Act applies, who draws, after the appointed day, his own emoluments shall,—

(i) if he is employed in an establishment owned or maintained by Government, make deductions from his salary bill in respect of the whole of the additional wages and one-half of the additional dearness allowance and the specified authority shall credit the amount so deducted, in accordance with the scheme, to the Additional Wages Deposit Account and the Additional Dearness Allowance Deposit Account, respectively;

(ii) if he is employed in any other establishment, remit the whole of the additional wages and one-half of the additional dearness allowance, in accordance with the scheme, to the nominated authority, and on receipt of such amount, the nominated authority shall credit the amount so received to the Additional Wages Deposit Account and the Additional Dearness Allowance Deposit Account, respectively.

Explanation.—In computing the amount to be credited to the Additional Wages Deposit Account and the Additional Dearness Allowance Deposit Account, the amount contributed in relation to such additional wages or additional dearness allowance shall not—

(a) to the extent of the contribution which is compulsorily required to be made to any provident or other fund under any law for the time being in force; or

(b) to the extent of the contribution made to any other provident fund, recognised under any other law for the time being in force, at a rate not exceeding the rate at which such contribution was being made immediately before the appointed day.

be taken into account.

(3) The specified authority shall, as soon as may be practicable after the end of each year, prepare separately, in relation to the amounts credited to the respective Deposit Accounts to the credit of each employee, and furnish to the employee a copy of the said accounts showing therein the amounts credited thereto in relation to the employee.

7. *Deposits to carry simple interest.*—(1) Every amount credited under section 6 in relation to an employee in a Deposit Account, shall carry simple interest at a rate, which shall be two and a half per cent over and above the bank deposit rate.

(2) The interest due on the amount credited in any Deposit Account shall be calculated in such manner as may be specified in the scheme.

(3) Interest accruing on amounts credited under section 6 to any Deposit Account shall enure to the benefit of the employees in relation to whom such amounts have been credited.

(4) For the purpose of the deductions under section 80L of the Income-tax Act, 1961 (43 of 1961), interest received on a deposit under this Act shall be deemed to be interest received on a deposit with a banking company to which the Banking Regulation Act, 1949, (10 of 1949), applies.

8. *Assessment for the purpose of income-tax.*—(1) For the purposes of computing, under the Income-tax Act, 1961, (43 of 1961), the total income of an employee, the amount credited to his ledger account in the Additional Wages Deposit Account or the Additional Dearness Allowance Deposit Account shall not be included in his total income of the previous year in which it is so credited but so much of the amount as is repaid to him shall be liable to be included in his total income of the previous year in which it is repaid.

(2) For the purposes of computing, under the Income-tax Act, 1961, (43 of 1961), the total income of an employee, the amount repaid to him under this Act shall be deemed to be salary paid to him in arrears and the provisions of sub-section (1) of section 89 of that Act shall apply accordingly.

Explanation.—In this section, “previous year” and “total income” have the meanings respectively assigned to them in the Income-tax Act, 1961 (43 of 1961).

9. *Repayment of deposits.*—(1) Subject to the provisions of sub-section (2), every amount credited to the Deposit Accounts shall be repayable with interest due thereon,—

- (a) in the case of an amount credited to the Additional Wages Deposit Account, at any time after the expiry of one year from the appointed day; and
- (b) in the case of an amount credited to the Additional Dearness Allowance Deposit Account at any time after the expiry of two years from the appointed day;

Provided that nothing in this section shall prevent earlier repayment of any amount credited to either of the Deposit Accounts with interest due thereon in any case in which any person authorised by the Central Government in this behalf is satisfied that extreme hardship will be caused unless such repayment is made:

Provided further that an employee may, at his option, retain the whole or any part of the amount credited in relation to him in the Additional Wages Deposit Account or the “Additional Dearness” Allowance Deposit Account, or both, until his superannuation or until such date as may be specified by the Government in this behalf:

Provided also that the whole of the amount standing to the credit of an employee (not being an employee in a seasonal establishment) in either or both of the Deposit Accounts shall be repaid to him on his superannuation or resignation from office or on the termination of his employment.

(2) The aggregate amount credited to any Deposit

Account by or in relation to an employee shall be repaid to the employee in five equal annual instalments commencing from the expiry of one year or two years, as the case may be, from the appointed day, together with interest due on the whole, or, as the case may be, part of the amount of compulsory deposit which remains unpaid.

10. *Power of Central Government to frame schemes.*—(1) The Central Government shall, by notification, frame one or more schemes in relation to the amounts credited to the Deposit Accounts under this Act.

(2) A scheme framed under sub-section (1) may provide for—

- (a) the authorities by which the Additional Wages Deposit Account and the Additional Dearness Allowance Deposit Account shall be opened and maintained;
- (b) the time and manner in which amounts deducted from additional wages or additional dearness allowance shall be deducted and credited to the respective Deposit Account;
- (c) the documents to be issued to persons in relation to whom amounts have been credited to the Deposit Accounts as evidence of such credit;
- (d) authority or authorities by or through which credits to the Deposit Accounts may be made;
- (e) the accounts to be maintained with respect to the amounts credited to the Deposit Accounts and the officer by whom such accounts shall be maintained;
- (f) the nomination of persons to receive the amount standing in a Deposit Account to the credit of an employee in the event of his death, and cancellation or change of such nomination;
- (g) the issue of duplicate of any document issued as evidence of any credit in the event of loss or destruction of the original and the fee, not exceeding rupees two, on the payment of which such duplicate may be issued;
- (h) repayment of amounts credited to the Deposit Accounts with interest due thereon and the conditions, if any, under which such repayment may be made;
- (i) any other matter which may be necessary or proper for the effective implementation of the scheme.

(3) A scheme framed under this section may provide that all or any of its provisions shall take effect, either prospectively or retrospectively, on such date, not being a date earlier than the appointed day, as may be specified in this behalf in the scheme and every scheme framed under this section shall have effective notwithstanding anything contained in any law (other than this Act) for the time being in force or in any instrument having effect by virtue of any enactment other than this Act.

(4) The Central Government may make a scheme to add to, amend or vary any scheme framed under sub-section (1).

11. *Rounding off.*—Where the amount of any credit to be made in any Deposit Account contains a part of a rupee, then, such part, if it is fifty paise or more, shall be increased to one complete rupee and if it is less than fifty paise, it shall be ignored.

CHAPTER III

MISCELLANEOUS

12. Amounts due to be first charge in the case of insolvency for liquidation of the employer.—(1) Where any amount required by this Act to be credited to any Deposit Account or remitted to a nominated authority has not been so credited or remitted by any employer, the amount in respect of which such omission or failure was made, together with interest due thereon calculated at the rate specified in sub-section (1) of section 7, shall, in the event of the employer being adjudicated by any court to be insolvent or, being a company, is ordered by any court to be wound up, be deemed to be first charge on the assets of the insolvent or of the company, as the case may be, and shall have priority over all other debts and be paid in full.

(2) The court shall cause the sum which is required, under sub-section (1), to be paid in priority to all other debts to be remitted to the nominated authority for crediting the same to the appropriate Deposit Account.

13. Transfer of establishments.—Where an employer, in relation to an establishment to which this Act applies, transfers that establishment in whole or in part by sale, gift or otherwise or grants any licence in respect of such establishment, the employer and the person to whom the establishment is so transferred or the licence is so given shall be jointly and severally liable to credit to the appropriate Deposit Account or, as the case may be, remit to the nominated authority, the sums which are required by this Act to be so credited or remitted:

Provided that the liability of the transferee or licensee shall be limited to the value of the assets obtained by him on such transfer or licence, as the case may be.

14. Penalties.—(1) Whoever, with a view to—

(a) avoiding making any deduction of additional wages and additional dearness allowance and crediting the same to the Additional Wages Deposit Account or the Additional Dearness Allowance Deposit Account, as the case may be, or

(b) aiding or abetting any other person to avoid making any such deduction or credit,

knowingly makes, or causes to be made, any statement or representation which he knows to be false or does not believe to be true, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

(2) Any employer who omits or fails to credit to any Deposit Account or remit any amount to the nominated authority, as and when such credit or remittance becomes due under this Act or any scheme framed thereunder, shall be punished—

(a) with imprisonment for a term which shall not be less than three months but may extend—

(i) in the case of the first offence, to six months, and

(ii) in the case of any second or subsequent offence, to one year;

Provided that the court may, for any adequate and special reasons, to be recorded by it in the judgment, impose a sentence of imprisonment for a term lesser than three months or a fine in lieu of imprisonment; and

(b) also with fine which shall not be less than the amount which has not been credited to a Deposit

Account or remitted to the nominated authority as required by this Act, and the interest due thereon, calculated at the rate specified in sub-section (1) of section 7, but may extend to twice the said amount and the interest due thereon, and out of the fine, if realised, the court trying the offence shall cause an amount equal to the amount which has not been credited to a Deposit Account or remitted to the nominated authority with interest due thereon, to be remitted to the nominated authority for crediting the same to the appropriate Deposit Account, and on such amount being remitted to the nominated authority, the liability of the employer shall, to the extent of the amount so remitted by the court, stand discharged.

(3) Whoever contravenes any provision of this Act or any scheme or order made thereunder for which no penalty has been separately provided for shall be punished with imprisonment for a term which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

15. Offences by companies.—(1) Where any offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) "company" means any body corporate and includes a firm or other association of individuals; and

(b) "director", in relation to a firm, means a partner in the firm, and, in relation to a Hindu undivided family, means the Karta of such family.

16. Cognizance of offences.—No court shall take cognizance of any offence punishable under this Act except upon a complaint made by the Central Government or any officer or authority authorised in writing by the Central Government in this behalf.

17. Power to exempt.—Where the Central Government is of the opinion that it is necessary or expedient so to do either in the public interest or having regard to the peculiar circumstances of any case, it may, by notification, and subject to such conditions, if any, as it may specify in the notification,—

(a) exempt any establishment or category of employees working in any establishment from the operation of all or any of the provisions of this Act;

(b) exempt, in the case of extreme hardship to any

employee, from crediting any amount in relation to such employee to the Additional Wages Deposit Account;

- (c) empower deductions from additional wages in relation to an employee or class of employees, at a rate lesser than the rate specified in this Act.

18. Power to delegate.—The Central Government may, by notification, direct that any power which may be exercised by it under this Act or any scheme framed under this Act, shall, subject to such restrictions and conditions, if any, as it may specify in the notification, be exercised also by—

- (a) such officer or authority subordinate to the Central Government; or
(b) such State Government or such officer or authority subordinate to a State Government; or
(c) such other person or authority, as may be specified in the notification;

Provided that the powers conferred by section 10 and section 24, shall not be delegated under this section.

19. Protection against attachment.—(1) The amount standing to the credit of any employee in any Deposit Account shall not be liable to attachment under any decree or order of any court in respect of any debt or liability incurred by the employee.

(2) Any amount standing to the credit of an employee in any Deposit Account at the time of his death and payable to his nominee under the scheme shall vest in the nominee and shall be free from any debt or other liability incurred by the deceased or incurred by the nominee before the death of the employee.

20. Power to call for returns and inspect accounts.—

(1) The nominated authority or any officer authorised by the nominated authority in this behalf may call for such returns, as may be prescribed, from any employer to whom this Act applies.

(2) The books of account and other books and papers of any employer to whom this Act applies shall be open to inspection by the nominated authority or any person authorised by the Central Government in this behalf during business hours:

Provided that such inspection may be made without giving any previous notice to the employer or any officer of the employer.

(3) The nominated authority or any authorised officer may, during the course of inspection,—

- (i) make, or cause to be made, copies of the books of account and other books and papers;
(ii) place, or cause to be placed, any marks of identification thereon in token of the inspection having been made.

(4) If after inspection the nominated authority or the authorised officer finds that any additional wages or additional dearness allowance has not been credited by the employer to the appropriate Deposit Account or, as the case may be, remitted to the nominated authority, it or he shall determine the amount in respect of which such credit or remittance has not been made:

Provided that no such determination shall be made except after giving to the employer a reasonable opportunity of being heard.

(5) It shall be the duty of every employer to whom this Act applies, to furnish to the nominated authority a copy of the award, decree or order of any court, tribunal or other authority or agreement or settlement

relating to wage revision or revision of dearness allowance and also to produce such books of account and other books and papers as the nominated authority or the officer making the inspection may require.

(6) Where any revision of wages or dearness allowance is made otherwise than in pursuance of any award, decree or order of any court, tribunal or other authority or agreement or settlement, the employer shall give an intimation to the nominated authority about such revision of wages or dearness allowance and furnish to the nominated authority such books of account and other books and papers as the that authority may require.

21. Protection of action taken in good faith.—No suit or other legal proceeding shall lie against the Central Government or any State Government or any officer authorised by the Central or State Government to discharge any functions under this Act, for any loss or damage caused or likely to be caused by anything which is in good faith done or intended to be done in pursuance of this Act or any scheme framed thereunder.

22. Persons performing functions under this Act to be public servants.—Any person to whom any power of the Central Government is delegated under section 18 or who is authorised to exercise any power specified in section 20 shall, if he is not a public servant, be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code (45 of 1860).

23. Recovery of arrears.—Without prejudice to the provisions of section 14, any amount which ought to have been credited under this Act to a Deposit Account or remitted to the nominated authority but has not been so credited or remitted in accordance with the provisions of this Act or scheme or order made thereunder, shall be payable by the employer, together with interest due thereon calculated at twice the rate at which interest is payable under sub-section (1) of section 7, and in default of such payment, such amount, together with interest due thereon at the aforesaid rate, shall be recoverable as an arrear of land revenue:

Provided that where any such amount has been recovered by the court under sub-section (2) of section 14, the said amount shall not be recoverable under this section.

24. Power to make rules.—The Central Government may, by notification, make rules to carry out the provisions of this Act.

25. Rules and schemes to be laid before Parliament.—Every rule and every scheme made by the Central Government under this Act shall be laid, as soon as may be after it is made, before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or the scheme, or both Houses agree that the rule or scheme should not be made, the rule or scheme shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or scheme.

26. Power to remove difficulties.—If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the appointed day.

27. *Repeal and saving.*—(1) The Additional Emoluments (Compulsory Deposit) Ordinance, 1974 (8 of 1974) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed (including any appointment, exemption, nomination, direction or order made thereunder) shall be deemed to have been done or taken under the corresponding provisions of this Act; and the repeal of the said Ordinance shall not affect any penalty or punishment incurred in respect of any offence committed against the said Ordinance or any investigation or legal proceeding in respect of such penalty or punishment and any such investigation or legal proceeding may be instituted or continued and any such penalty or punishment may be imposed as if section 12 and other provisions of the said Ordinance, necessary for the purposes aforesaid, had been included in this Act.

Assented to on 1st September, 1974
THE COMPULSORY DEPOSIT SCHEME (INCOME-TAX PAYERS) ACT, 1974

(ACT NO. 38 OF 1974)

AN

ACT

to provide, in the interest of national economic development for compulsory deposit by certain classes of income-tax payers and for the framing of a scheme in relation thereto, and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Compulsory Deposit Scheme (Income-tax Payers) Act, 1974.

(2) It extends to the whole of India.

(3) It shall be deemed to have come into force on the 17th day of July, 1974.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

- (a) "compulsory deposit" means compulsory deposit under this Act;
- (b) "deposit" means a deposit of money;
- (c) "depositor" means a person who is liable to make a compulsory deposit;
- (d) "Income-tax Act" means the Income-tax Act, 1961 (43 of 1961);
- (e) all other words and expressions used herein but not defined and defined in the Income-tax Act shall have the meanings, respectively, assigned to them in that Act.

3. *Persons liable to make compulsory deposits.*—(1) Subject to the provisions of this Act, the persons specified in sub-section (2) shall be liable to make compulsory deposits for the assessment year commencing on the 1st day of April, 1975 and the assessment year commencing on the 1st day of April, 1976.

(2) The persons referred to in sub-section (1) are the following namely:—

- (a) every person, being—
 - (i) an individual, who is a citizen of India;
 - (ii) a Hindu undivided family;

(iii) a trustee appointed under a trust declared by a duly executed instrument in writing, whether testamentary or otherwise (including any Wakf deed which is valid under the Mussalman Wakf Validating Act, 1913 (6 of 1913)), if the income in respect of which the trustee is liable to income-tax as a representative assessee or any part thereof is not specifically receivable on behalf or for the benefit of any one person or where the individual shares of the persons on whose behalf or for whose benefit such income or such part thereof is receivable are indeterminate or unknown; and

(b) every person who is assessable under the Income-tax Act in respect of the total income of an individual or a Hindu undivided family or a trustee specified in clause (a).

(4) *Requirement as to compulsory deposit.*—(1) Where, in relation to an assessment year referred to in sub-section (1) of section 3, the current income of any person, being an individual or a Hindu undivided family or a trustee specified in clause (a) of sub-section (2) of that section, exceeds fifteen thousand rupees, such person, or if any other person is assessable under the Income-tax Act in respect of the total income of such person, the person, so assessable, shall make, in accordance with and subject to the provisions of this Act and any scheme framed thereunder, a compulsory deposit for that assessment year at the rates specified in the Schedule.

(2) Where, in the case of any person specified in sub-section (2) of section 3, a deduction is required to be made under the Additional Emoluments (Compulsory Deposit) Ordinance, 1974 (8 of 1974) the amount of the compulsory deposit which such person is liable to make under this Act for any assessment year shall be reduced by the amount deducted under that Ordinance during the financial year immediately preceding that assessment year; and where such deduction is equal to or exceeds the amount of such compulsory deposit, it shall not be necessary for such person to make a compulsory deposit for that assessment year.

Explanation.—When any Central Act repeals and replaces (with or without any modification) the Additional Emoluments (Compulsory Deposit) Ordinance, 1974 (8 of 1974), the references to the said Ordinance in this sub-section shall be construed as references to such Central Act.

(3) For the purposes of this section, "current income", in relation to an assessment year, means,—

(a) in a case where the Income-tax Officer has made an order under sub-section (1) or sub-section (3) of section 210 of the Income-tax Act requiring the person to pay advance tax during the financial year immediately preceding that assessment year and the person has not sent an estimate under sub-section (1) or sub-section (2) or sub-section (3A) of section 212 of that Act,—

(i) if the total income of the latest previous year in respect of which the person has been assessed by way of regular assessment forms the basis of computation of advance tax payable by him, such total income (exclusive of capital gains and income referred to in sub-clause (ix) of clause (24) of section 2 of the

Income-tax Act], as increased by the net agricultural income, if any, which has been taken into account for the purposes of charging income-tax for the assessment year relevant to that previous year; or

- (ii) if the total income of the previous year on the basis of which income-tax has been paid by the person under section 140A of the Income-tax Act forms the basis of computation of advance tax, such total income exclusive of capital gains and income referred to in sub-clause (ix) of clause (24) of section 2 of the Income-tax Act] as increased by the net agricultural income, if any, returned by the person in the return of income for the assessment year relevant to that previous year;
- (b) in a case where an estimate is sent by the person under sub-section (1) or sub-section (2) or sub-section (3) or sub-section (3A) of section 212 of the Income-tax Act, the total income [exclusive of capital gains and income referred to in sub-clause (ix) of clause (24) of section 2 of the Income-tax Act] as estimated by him, of the period which would be the previous year for that assessment year, as increased by the net agricultural income, if any, of that period, as estimated by him;
- (c) in any other case, if the total income of the person, as estimated by him, of the period which would be the previous year for that assessment year exceeds the maximum amount not chargeable to income-tax in his case, such total income exclusive of capital gains and income referred to in sub-clause (ix) of clause (24) of section 2 of the Income-tax Act] as increased by the net agricultural income, if any, of that period, as estimated by him.

Explanation.—In this sub-section, “net agricultural income” means the net agricultural income as defined in the Finance Act of the relevant year.

5. Time for making compulsory deposit.—A depositor shall make the compulsory deposit for an assessment year referred to in sub-section (1) of section 3,—

- (a) in a case where such depositor is required to pay advance tax under the Income-tax Act in the financial year immediately preceding that assessment year, at any time (in one sum or in instalments of his choice) before the expiry of the date on which the last instalment of advance tax is payable by him in accordance with the provisions of section 211, or, as the case may be, sub-section (3A) of section 212 of that Act;
- (b) in any other case, at any time (in one sum or in instalments of his choice) before the end of the financial year immediately preceding that assessment year.

6. Order by Income-tax Officer for compulsory deposit in certain cases.—(1) If, in relation to an assessment year referred to in sub-section (1) of section 3, the correct income of a person falling under clause (c) of sub-section (3) of section 4 exceeds fifteen thousand rupees and such person has failed to make the compulsory deposit for that assessment year, the Income-tax Officer shall, by order in writing, direct that such person shall make the compulsory deposit with reference to his correct income.

(2) For the purposes of this section, “correct income” of a person, in relation to an assessment year, means—

- (i) in a case where the person has furnished the return of income under section 139 of the Income-tax Act, the total income [exclusive of capital gains and income referred to in sub-clause (ix) of clause (24) of section 2 of the Income-tax Act] returned by him, as increased by the net agricultural income, if any, returned by him;
- (ii) in a case where the person has failed to furnish the return of income under section 139 of the Income-tax Act and assessment is made under section 144 of that Act, the total income [exclusive of capital gains and income referred to in sub-clause (ix) of clause (24) of section 2 of the Income-tax Act] determined on assessment, as increased by the net agricultural income, if any, determined on assessment.

Explanation.—In this sub-section, “net agricultural income” has the meaning assigned to it in the Explanation to sub-section (3) of section 4.

7. Compulsory deposit to carry simple interest.—(1) Every compulsory deposit made by or recovered from a depositor shall carry simple interest at a rate equal to the bank deposit rate.

Explanation.—In this sub-section, “bank deposit rate” means the highest of the maximum rates at which interest may be paid on different classes of deposits (other than those maintained in savings account or those maintained by charitable or religious institutions) by different classes of scheduled banks in accordance with the directions given or issued to banking companies generally by the Reserve Bank of India under the Banking Regulation Act, 1949 (10 of 1949).

(2) The interest shall be calculated in such manner as may be specified in the scheme framed under section 19.

(3) For the purposes of the deduction under section 80L of the Income-tax Act, interest received on a compulsory deposit shall be deemed to be interest received on a deposit with a banking company to which the Banking Regulation Act, 1949 (10 of 1949), applies.

8. Repayment of compulsory deposit.—The amount of compulsory deposit made by or recovered from a depositor in any financial year shall be repayable in five equal annual instalments commencing from the expiry of two years from the end of that financial year, together with the interest due on the whole or, as the case may be, part of the amount of the compulsory deposit which has remained unpaid:

Provided that nothing in this section shall prevent earlier repayment of the deposit or any instalment thereof together with the interest due in any case in which the Income-tax Officer is satisfied that extreme hardship will be caused unless such repayment is made.

9. Intimation regarding compulsory deposit.—Every depositor shall send to the Income-tax Officer, along with the return of income for the assessment year for which he is liable to make a compulsory deposit, proof of the fact of such deposit having been made.

10. Penalty for failure to make compulsory deposit.—(1) If, in relation to an assessment year referred to in sub-section (1) of section 3, any person who is liable to make a compulsory deposit (being a person falling under clause (a) or clause (b) of sub-section (3) of section 4.

(a) has failed to make the compulsory deposit within the time allowed under section 5, or

(b) has made the compulsory deposit within such time but the deposit so made falls short of the requisite amount.

the Income-tax Officer shall, by order in writing, direct that such person shall pay, by way of penalty, a sum—

(i) which, in the case referred to in clause (a), shall be equal to twenty-five per cent. of the compulsory deposit which he is liable to make; and

(ii) which, in the case referred to in clause (b), shall be equal to twenty-five per cent. of the amount by which the compulsory deposit made by him falls short of the requisite amount.

(2) If, in relation to an assessment year referred to in sub-section (1) of section 3, the correct income of a person falling under clause (c) of sub-section (3) of section 4, exceeds fifteen thousand rupees and such person—

(a) has failed to make the compulsory deposit within the time allowed under section 5, or

(b) has made the compulsory deposit within such time on the basis of his own estimate but the deposit so made is less than seventy-five per cent of the compulsory deposit which he would have been liable to make on the basis of his correct income,

the Income-tax Officer shall, by order in writing, direct that such person shall pay by way of penalty a sum—

(i) which, in the case referred to in clause (a), shall be equal to twenty-five per cent of the compulsory deposit calculated with reference to his correct income; and

(ii) which, in the case referred to in clause (b), shall be equal to twenty-five per cent of the amount by which the compulsory deposit made by him falls short of the compulsory deposit calculated with reference to his correct income.

Explanation.—In this sub-section, “correct income” has the meaning assigned to it in sub-section (2) of section 6.

(3) No order imposing a penalty under this section shall be made against any person unless such person has been heard or has been given a reasonable opportunity of being heard.

11. Authorities.—(1) Every Director of Inspection, Commissioner of Income-tax, Additional Commissioner of Income-tax, Appellate Assistant Commissioner of Income-tax, Inspecting Assistant Commissioner of Income-tax, Income-tax Officer and Inspector of Income-tax, shall have the like powers and perform the like functions under this Act as he has and performs under the Income-tax Act, and for the exercise of his powers and the performance of his functions, his jurisdiction under this Act shall be the same as he has under the Income-tax Act and for this purpose compulsory deposit under this Act shall be deemed to be tax chargeable under that Act.

(2) All officers and persons employed in the execution

of this Act shall observe and follow the orders, instructions and directions of the Board:

Provided that no such order, instructions or directions shall be issued—

(a) so as to require any authority referred to in sub-section (1) to dispose of a particular case in a particular manner; or

(b) so as to interfere with the discretion of the Appellate Assistant Commissioner in the exercise of his appellate functions.

(3) Every Income-tax Officer employed in the execution of this Act shall observe and follow the orders, instructions and directions, issued for his guidance by the Director of Inspection or by the Commissioner or by the Inspecting Assistant Commissioner within whose jurisdiction he performs his functions.

12. Appeals and revision.—Any depositor, aggrieved by any order of the Income-tax Officer imposing a penalty under section 10, may appeal to the Appellate Assistant Commissioner and the provisions of the Income-tax Act relating to appeals, reference and revision shall so far as may be, apply in relation to such order as they apply in relation to an order of the Income-tax Officer imposing a penalty under section 221 of that Act.

13. Rectification of mistakes.—(1) With a view to rectifying any mistake apparent from the record, the Income-tax Officer, the Appellate Assistant Commissioner, the Commissioner and the Appellate Tribunal may, of his, or its own motion or on an application by the depositor in this behalf, amend any order passed by him or it in any proceeding under this Act, within four years of the date on which such order was passed.

(2) An amendment which has the effect of enhancing the compulsory deposit or any penalty imposed under this Act shall not be made under this section unless the authority concerned has given notice to the depositor of its intention so to do and has allowed the depositor a reasonable opportunity of being heard.

(3) Where an amendment is made under this section, the order shall be passed in writing by the authority concerned.

(4) Where any such amendment has the effect of enhancing the compulsory deposit or the penalty imposed under this Act, the Income-tax Officer shall serve on the depositor a notice specifying the sum which has to be deposited or paid.

14. Collection and recovery of compulsory deposit and penalty.—(1) When, in consequence of any order passed under this Act, any compulsory deposit or penalty has to be made or paid, the Income-tax Officer shall serve upon the depositor a notice specifying the sum which has to be deposited or paid.

(2) The sum specified in a notice under sub-section (1) shall be deposited or, as the case may be, paid within thirty-five days of the service of the notice at the place and with or to the person mentioned in the notice:

Provided that on an application made by the depositor before the expiry of the said period of thirty-five days, the Income-tax Officer may extend the time for making the deposit or payment or allow the deposit or payment to be made by instalments subject to such conditions as he may think fit to impose in the circumstances of the case.

मात्र

(3) If a depositor fails to make compulsory deposit within the time allowed under section 5, or if he fails to deposit or, as the case may be, pay the amount which he is required to deposit or pay by notice under sub-section (1) within the time allowed under sub-section (2) (whether fixed originally or on extension), at the place and with or to the person mentioned in the said notice, the depositor shall be deemed to be in default.

(4) Any arrear of compulsory deposit and any penalty imposed under this Act shall be recoverable in the manner provided in Chapter XVII-D of the Income-tax Act for recovery of arrears of tax and for this purpose the provisions of that Chapter shall apply as if references to the assessee therein were references to the depositor.

15. Rounding off.—(1) The amount of the current income, correct income and compulsory deposit shall be rounded off to the nearest multiple of ten rupees and, for this purpose, any part of a rupee consisting of paise shall be ignored and thereafter if such amount is not a multiple of ten, then, if the last figure in that amount is five or more, the amount shall be increased to the next higher amount which is a multiple of ten and if the last figure is less than five, the amount shall be reduced to the next lower amount which is a multiple of ten.

Explanation.—In this sub-section, “current income” and “correct income” have the meanings respectively assigned to them in sub-section (3) of section 4 and sub-section (2) of section 6.

(2) The amount of penalty payable under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise, it shall be ignored.

16. Applicability of Chapter XV of Income-tax Act.—The provisions of Chapter XV of the Income-tax Act relating to liability in special cases shall, so far as may be, apply in relation to compulsory deposits and penalties imposed under this Act as they apply in relation to income-tax payable and penalties imposed under that Act.

17. Protection against attachment.—(1) The amount of compulsory deposit and interest thereon standing to the credit of any depositor shall not be liable to attachment under a decree or order of any court in respect of any debt or liability incurred by the depositor.

(2) The amount of compulsory deposit and interest thereon standing to the credit of a depositor at the time of his death and payable to his nominee shall vest in the nominee and shall be free from debt or other liability incurred by the deceased or incurred by the nominee before the death of the depositor.

18. Protection of action taken in good faith.—No suit, prosecution or other legal proceeding shall lie against the Government or against any officer of the Government for anything which is in good faith done or intended to be done under this Act or any scheme framed thereunder.

19. Compulsory Deposit Scheme.—(1) The Central Government shall, by notification in the Official Gazette, frame a scheme or schemes, to be called Compulsory Deposit (Income-tax Payers) Scheme or Schemes, in relation to compulsory deposits.

(2) A scheme framed under sub-section (1) may provide for—

- (a) the manner in which compulsory deposits shall be made;
- (b) the documents to be issued to persons by whom deposits have been made as evidence of such deposits;
- (c) the authority or authorities by or through whom the deposits may be collected;
- (d) the nomination of any person to receive the amount standing to the credit of a depositor in the event of his death or in cancellation or change of such nomination;
- (e) the issue of duplicate of any document issued as evidence of any deposit in the event of loss or destruction of the original and the fee (not exceeding two rupees) on the payment of which such duplicate may be issued;
- (f) any other matter which may be necessary or proper for the effective implementation of the scheme.

(3) The Central Government may, by notification in the Official Gazette, add to, amend or vary any scheme framed under sub-section (1).

(4) A scheme framed under sub-section (1) or a notification issued under sub-section (3) may, provide that all or any of its provisions shall take effect either prospectively or retrospectively on such date as may be specified in this behalf in the scheme or notification.

(5) Any scheme framed under sub-section (1) or any notification issued under sub-section (3) shall have effect notwithstanding anything contained in any law for the time being in force (other than this Act) or any instrument having effect by virtue of any law other than this Act.

(6) Every scheme framed under sub-section (1) and every notification issued under sub-section (3) shall be laid, as soon as may be, after it is framed or issued before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the scheme or notification or both Houses agree that the scheme or notification should not be framed or issued, the scheme or notification shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that scheme or notification.

20. Power to remove difficulties.—If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiry of a period of two years from the commencement of this Act.

21. Repeal and saving.—(1) The Compulsory Deposit Scheme (Income-tax Payers) Ordinance, 1974 (10 of 1974) is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act.

THE SCHEDULE

[See section 4(1)]

RATES OF COMPULSORY DEPOSIT

- | | |
|---|---|
| (1) Where the current income exceeds Rs. 15,000 but does not exceed Rs. 25,000. | 4 per cent. of the current income; |
| (2) Where the current income exceeds Rs. 25,000 but does not exceed Rs. 70,000. | Rs. 1,000 plus 6 per cent of the amount by which the current income exceeds Rs. 25,000; |
| (3) Where the current income exceeds Rs. 70,000 | Rs. 3,700 plus 8 per cent of the amount by which the current income exceeds Rs. 70,000; |

Provided that where the current income exceeds Rs. 15,000 but does not exceed Rs. 15,620, the compulsory deposit shall in no case exceed the amount by which the current income exceeds Rs. 15,000:

Provided further that where in the case of any depositor the amount of compulsory deposit calculated in accordance with the foregoing provisions is less than Rs. 100, it shall not be necessary for him to make such deposit.

Explanation.—In this Schedule, “current income” has the meaning assigned to it in sub-section (3) of section 4.

Assented to on 3rd September, 1974

THE UNIVERSITY OF HYDERABAD ACT, 1974

(ACT No. 39 OF 1974)

AN

ACT

to establish and incorporate a teaching University in the State of Andhra Pradesh and to provide for matters connected therewith or incidental thereto.

Enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:

1. *Short title and commencement.*—(1) This Act may be called the University of Hyderabad Act, 1974.

(2) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. *Definitions.*—In this Act, and in all Statutes made hereunder, unless the context otherwise requires,

(a) “Academic Council” means the Academic Council of the University;

(b) “academic staff” means such categories of staff as are designated as academic staff by the Ordinances;

(c) “Board of Studies” means the Board of Studies of the University;

(d) “Chancellor”, “Vice-Chancellor” and “Pro-Vice-Chancellor” mean, respectively, the Chancellor, Vice-Chancellor and Pro-Vice-Chancellor of the University;

(e) “College” means a College maintained by the University;

(f) “Court” means the Court of the University;

(g) “Department” means a Department of Studies, and includes a Centre of Studies;

(h) “employee” means any person appointed by the University, and includes teachers and other staff of the University;

(i) “Executive Council” means the Executive Council of the University;

(j) “Hall” means a unit of residence or of corporate life for the students of the University, College or Institution, provided, maintained or recognised by the University;

(k) “Institution” means an academic institution, not being a College, maintained by the University;

(l) “Principal” means the Head of a College or an Institution;

(m) “recognised institution” means an institution of higher learning recognised by the University;

(n) “recognised teachers” means persons working in any recognised institution or in any Institution associated with the University, and recognised by the University for the purpose of imparting instruction or conducting research or both;

(o) “School” means a School of Studies of the University;

(p) “Statutes”, “Ordinances” and “Regulations”, mean, respectively, the Statutes, Ordinances and Regulations of the University for the time being in force;

(q) “teachers of the University” means Professors, Readers, Lecturers and such other persons as may be appointed for imparting instruction or conducting research in the University or in any College or Institution maintained by the University, and designated as teachers by the Ordinances;

(r) “University” means the University of Hyderabad.

3. *The University.*—(1) There shall be established, in the State of Andhra Pradesh, a University by the name of “University of Hyderabad”.

(2) The headquarters of the University shall be at Hyderabad and it may establish campuses at such other places within its jurisdiction as it may deem fit.

(3) The first Chancellor and the first Vice-Chancellor and the first members of the Court, the Executive Council and the Academic Council and all persons who may hereafter become such officers or members, so long as they continue to hold such office or membership, are

hereby constituted a body corporate by the name of "University of Hyderabad".

(4) The University shall have perpetual succession and a common seal, and shall sue and be sued by the said name.

4. *Objects.*—The objects of the University shall be to disseminate and advance knowledge by providing instructional and research facilities in such branches of learning as it may deem fit and by the example of its corporate life, and, in particular, to make special provisions for integrated courses in humanities and science in the educational programmes of the University and to take appropriate measures for promoting inter-disciplinary studies and research in the University.

5. *Powers of the University.*—The University shall have the following powers, namely:—

- (1) to provide for instructions in such branches of learning as the University may, from time to time, determine and to make provision for research and for the advancement and dissemination of knowledge;
- (2) to grant, subject to such conditions as the University may determine, diplomas or certificates to, and confer degrees and other academic distinctions on the basis of examinations, evaluation or any other method of testing, or persons, and to withdraw any such diplomas, certificates, degrees or other academic distinctions for good and sufficient cause;
- (3) to organise and to undertake extra-mural studies and extension services;
- (4) to confer honorary degrees or other distinctions in the manner prescribed by the Statutes;
- (5) to provide instruction, including correspondence and such other courses, to such persons as are not members of the University, as it may determine;
- (6) to institute Principalships, Professorships, Readerships, Lecturerships, and other teaching or academic posts required by the University and to appoint persons to such Principalships, Professorships, Readerships, Lecturerships or other posts;
- (7) to recognise an Institution of higher learning for such purposes as the University may determine and to withdraw such recognition;
- (8) to recognise persons working in any recognised institution or in any Institution associated with the University for imparting instruction or supervising research or both, and to withdraw such recognition;
- (9) to appoint persons working in any other University or organisation as teachers of the University for a specified period;
- (10) to create administrative, ministerial and other posts and to make appointments thereto;
- (11) to co-operate or collaborate or associate with any other University or authority or Institution of higher learning in such manner and for such purposes as the University may determine;
- (12) to establish such campuses, special centres, specialised laboratories or other units for research and instruction as are, in the opinion of the University, necessary for the furtherance of its objects;
- (13) to institute and award fellowships, scholarships, studentships, medals and prizes;
- (14) to establish and maintain Colleges, Institutions and Halls;

- (15) to make provision for research and advisory services; and for that purpose to enter into such arrangements with other Institutions or bodies as the University may deem necessary;
- (16) to declare a College, an Institution or a Department as an autonomous College or Institution or Department, as the case may be;
- (17) to determine standards for admission into the University, which may include examination, evaluation or any other method of testing;
- (18) to demand and receive payment of fees and other charges;
- (19) to supervise the residences of the students of the University and to make arrangements for promoting their health and general welfare;
- (20) to make special arrangements in respect of women students as the University may consider desirable;
- (21) to regulate and enforce discipline among the employees and students of the University and take such disciplinary measures in this regard as may be deemed by the University to be necessary;
- (22) to make arrangements for promoting the health and general welfare of the employees;
- (23) to receive donations and to acquire, hold, manage and dispose of any property, movable or immovable, including trust and endowment properties for the purposes of the University;
- (24) to borrow, with the approval of the Central Government, on the security of the property of the University, money for the purposes of the University;
- (25) to do all such other acts and things as may be necessary, incidental or conducive to the attainment of all or any of the objects of the University.

6. *Jurisdiction.*—(1) The jurisdiction of the University shall extend to the whole of the State of Andhra Pradesh.

(2) No institution affiliated to or associated with or maintained by any other University in the State of Andhra Pradesh shall be recognised by the University of Hyderabad for any purpose except with the prior approval of the Government of the State of Andhra Pradesh and the concerned University.

7. *University open to all classes, castes and creed.*—The University shall be open to persons of either sex and of whatever race, creed, caste, or class, and it shall not be lawful for the University to adopt or impose on any person any test whatsoever of religious belief or profession in order to entitle him to be admitted therein, as a teacher or student, or to hold any office therein, or to graduate thereat or to enjoy or exercise any privilege thereof.

Provided that nothing in this section shall be deemed to prevent the University from making special provisions for admission of students of the weaker sections of the people and, in particular, of the Scheduled Castes and the Scheduled Tribes.

8. *Visitor.*—(1) The President of India shall be the Visitor of the University.

(2) The Visitor shall have the right to cause an inspection to be made by such person or persons as he may direct, of the University, its buildings, laboratories and equipment, and of any College or Institution maintained by the University; and also of the examinations, teaching and other work conducted or done by the University and to cause an inquiry to be made in like manner in

respect of any matter connected with the administration or finances of the University, Colleges or Institutions.

(3) The Visitor shall, in every case, give notice to the University of his intention to cause an inspection or inquiry to be made and on receipt of such notice, the University shall have the right to make such representations to the Visitor, as it may consider necessary.

(4) After considering the representations, if any, made by the University, the Visitor may cause to be made such inspection or inquiry as is referred to in sub-section (2).

(5) Where any inspection or inquiry has been caused to be made by the Visitor, the University shall be entitled to appoint a representative who shall have the right to be present and to be heard at such inspection or inquiry.

(6) The Visitor may, if the inspection or inquiry is made in respect of the University or any College or Institution maintained by it, address the Vice-Chancellor with reference to the result of such inspection or inquiry, and the Vice-Chancellor shall communicate to the Executive Council the views of the Visitor with such advice as the Visitor may be pleased to offer upon the action to be taken thereon.

(7) The Executive Council shall communicate through the Vice-Chancellor to the Visitor such action, if any, as it proposes to take or has been taken upon the result of such inspection or inquiry.

(8) Where the Executive Council does not, within a reasonable time, take action to the satisfaction of the Visitor, the Visitor may, after considering any explanation furnished or representation made by the Executive Council, issue such directions as he may think fit and the Executive Council shall comply with such directions.

(9) Without prejudice to the foregoing provisions of this section, the Visitor may, by order in writing, annul any proceeding of the University which is not in conformity with this Act, the Statutes or Ordinances:

Provided that before making any such order, he shall call upon the University to show cause why such an order should not be made, and, if any cause is shown within a reasonable time, he shall consider the same.

(10) The Visitor shall have such other powers as may be prescribed by the Statutes.

9. Chief Rector.—The Governor of the State of Andhra Pradesh shall be the Chief Rector of the University.

10. Officers of the University.—The following shall be the officers of the University:

- (1) The Chancellor;
- (2) The Vice-Chancellor;
- (3) The Pro-Vice-Chancellor or, if more than one are appointed, the Pro-Vice-Chancellors;
- (4) The Deans of Schools;
- (5) The Registrar;
- (6) The Finance Officer; and
- (7) Such other officers as may be declared by the Statutes to be officers of the University.

11. The Chancellor.—(1) The Chancellor shall be appointed by the Visitor in such manner as may be prescribed by the Statutes.

(2) The Chancellor shall, by virtue of his office, be the Head of the University.

(3) The Chancellor shall, if present, preside at the convocations of the University held for conferring degrees.

12. The Vice-Chancellor.—(1) The Vice-Chancellor shall be appointed by the Visitor in such manner as may

be prescribed by the Statutes.

(2) The Vice-Chancellor shall be the principal executive and academic officer of the University, and shall exercise general supervision and control over the affairs of the University and give effect to the decisions of all the authorities of the University.

(3) The Vice-Chancellor may, if he is of opinion that immediate action is necessary on any matter, exercise any power conferred on any authority of the University by or under this Act and shall report to such authority the action taken by him on such matter:

Provided that if the authority concerned is of opinion that such action ought not to have been taken, it may refer the matter to the Visitor whose decision thereon shall be final:

Provided further that any person in the service of the University who is aggrieved by the action taken by the Vice-Chancellor under this sub-section shall have the right to appeal against such action to the Executive Council within three months from the date on which decision on such action is communicated to him and thereupon the Executive Council may confirm, modify or reverse the action taken by the Vice-Chancellor.

(4) The Vice-Chancellor shall exercise such other powers and perform such other functions as may be prescribed by the Statutes or Ordinances.

13. The Pro-Vice-Chancellors.—Every Pro-Vice-Chancellor shall be appointed in such manner and shall exercise such powers and perform such duties as may be prescribed by the Statutes.

14. Deans of Schools.—Every Dean of a School shall be appointed in such manner and shall exercise such powers and perform such duties as may be prescribed by the Statutes.

15. The Registrar.—(1) The Registrar shall be appointed in such manner as may be prescribed by the Statutes.

(2) The Registrar shall have the power to enter into agreements, sign documents and authenticate records on behalf of the University and shall exercise such other powers and perform such other duties as may be prescribed by the Statutes.

16. The Finance Officer.—The Finance Officer shall be appointed in such manner and shall exercise such powers and perform such duties as may be prescribed by the Statutes.

17. Other officers.—The manner of appointment and powers and duties of other officers of the University shall be prescribed by the Statutes.

18. Authorities of the University.—The following shall be the authorities of the University:—

- (1) The Court;
- (2) The Executive Council;
- (3) The Academic Council;
- (4) The Boards of Schools; and
- (5) Such other authorities as may be declared by the Statutes to be authorities of the University.

19. The Court.—(1) The constitution of the Court and the term of office of its members shall be prescribed by the Statutes.

(2) Subject to the provisions of this Act, the Court shall have the following powers and functions, namely:—

- (a) to review, from time to time, the broad policies and programmes of the University and to suggest

measures for the improvement and development of the University;

- (b) to consider and pass resolutions on the annual report and the annual accounts of the University and the audit report on such accounts;
- (c) to advise the Visitor in respect of any matter which may be referred to it for advice; and
- (d) to perform such other functions as may be prescribed by the Statutes.

20. The Executive Council.—(1) The Executive Council shall be the principal executive body of the University.

(2) The constitution of the Executive Council, the term of office of its members and its powers and functions shall be prescribed by the Statutes.

21. The Academic Council.—(1) The Academic Council shall be the principal academic body of the University and shall, subject to the provisions of this Act, the Statutes and Ordinances, co-ordinate and exercise general supervision over the academic policies of the University.

(2) The constitution of the Academic Council, the term of office of its members and its powers and functions shall be prescribed by the Statutes.

22. Other authorities of the University.—The constitution, powers and functions of the Boards of Schools and of such other authorities as may be declared by the Statutes to be authorities of the University, shall be prescribed by the Statutes.

23. Planning Board.—(1) There shall be constituted a Planning Board of the University which shall advise generally on the planning and development of the University and keep under review the standard of education and research in the University.

(2) The constitution of the Planning Board and the manner of appointment of its members shall be prescribed by the Statutes.

(3) The Visitor may determine a date with effect from which the Planning Board shall stand dissolved.

24. Statutes.—Subject to the provisions of this Act, the Statutes may provide for all or any of the following matters, namely:—

- (a) the constitution, powers and functions of the authorities and other bodies of the University, as may be constituted from time to time;
- (b) the election and continuance in office of the members of the said authorities and bodies, the filling of vacancies of members, and all other matters relative to those authorities and other bodies for which it may be necessary or desirable to provide;
- (c) the appointment, powers and duties of the officers of the University and their emoluments and other terms and conditions of service;
- (d) the appointment of teachers of the University and other academic staff and their emoluments and other terms and conditions of service;
- (e) the appointment of teachers and other academic staff working in any other University or organisation for a specified period for undertaking a joint project;
- (f) the conditions of service of employees including provision for pension, insurance and provident fund, the manner of termination of service and disciplinary action;
- (g) the principles governing seniority of service of employees;

(h) the procedure for arbitration in cases of dispute between employees or students and the University;

(i) the procedure for appeal to the Executive Council by any employee or student against the action of any officer or authority of the University;

(j) the establishment and recognition of Students' Union or associations of teachers, academic staff or other employees;

(k) the participation of students in the affairs of the University;

(l) the conferment of honorary degrees;

(m) the withdrawal of degrees, diplomas, certificates and other academic distinctions;

(n) the institution of fellowships, scholarships, studentships, medals and prizes;

(o) the maintenance of discipline among the students;

(p) the establishment and abolition of schools, Departments, Halls, Colleges and Institutions;

(q) the extent of autonomy which a College, Institution or Department may have and the matters in relation to which such autonomy may be exercised;

(r) the delegation of powers vested in the authorities or officers of the University; and

(s) all other matters which by this Act are to be, or may be, provided by the Statutes.

25. Statutes how made.—(1) The first Statutes are those set out in the Schedule.

(2) The Executive Council may, from time to time, make new or additional Statutes or may amend or repeal the Statutes referred to in sub-section (1):

Provided that the Executive Council shall not make, amend or repeal any Statute affecting the status, powers or constitution of any authority of the University until such authority has been given an opportunity of expressing an opinion in writing on the proposed changes, and any opinion so expressed shall be considered by the Executive Council.

(3) Every new Statute or addition to the Statutes or any amendment or repeal of a Statute shall require the approval of the Visitor who may assent thereto or withhold assent or remit the same to the Executive Council for consideration.

(4) A new Statute or a Statute amending or repealing an existing Statute shall have no validity unless it has been assented to by the Visitor.

(5) Notwithstanding anything contained in the foregoing sub-sections, the Visitor may make new or additional Statutes or amend or repeal the Statutes referred to in sub-section (1) during the period of three years immediately after the commencement of this Act:

Provided that the Visitor may, on the expiry of the said period of three years make, within one year from the date of such expiry, such detailed Statutes as he may consider necessary and such detailed Statutes shall be laid before both Houses of Parliament.

26. Ordinances.—(1) Subject to the provisions of this Act and the Statutes, the Ordinances may provide for all or any of the following matters, namely:—

- (a) the admission of students to the University and
- (a) the admission of students to the University and their enrolment as such;
- (b) the courses of study to be laid down for a degrees, diplomas and certificates of the University;

- (c) the award of degrees, diplomas, certificates and other academic distinctions, the qualifications for the same and the means to be taken relating to the granting and obtaining of the same;
- (d) the fees to be charged for courses of study in the University and for admission to the examinations, degrees and diplomas of the University;
- (e) the conditions of award of fellowships, scholarships, studentships, medals and prizes;
- (f) the conduct of examinations, including the term of office and of appointment and the duties of examining bodies, examiners and moderators;
- (g) the conditions of residence of the students of the University;
- (h) the special arrangements, if any, which may be made for the residence, discipline and teaching of women students and the prescribing of special courses of studies for them;
- (i) the appointment and emoluments of employees other than those for whom provision has been made in the Statutes;
- (j) the establishment of Centres of Studies, Boards of Studies, Special Centres, Specialised Laboratories and other Committees;
- (k) the terms and conditions of the recognition of Institutions of higher learning and its withdrawal;
- (l) the terms and conditions on which persons working in any recognised institution or in any Institution associated with the University may be recognised as teachers and for withdrawing such recognition;
- (m) the manner of co-operation or collaboration or association with other universities, authorities or institutions of higher learning;
- (n) the creation, composition and functions of any other body which is considered necessary for improving the academic life of the University;
- (o) such other terms and conditions of service of teachers and other academic staff as are not prescribed by the Statutes;
- (p) the management of Colleges and Institutions established by the University; and
- (q) all other matters which by this Act or the Statutes may be provided for by the Ordinances.

(2) The first Ordinances shall be made by the Vice-Chancellor with the previous approval of the Central Government and the Ordinances so made may be amended, repealed or added to at any time by the Executive Council in the manner prescribed by the Statutes.

27. Regulations.—The authorities of the University may make Regulations consistent with this Act, the Statutes and the Ordinances for the conduct of their own business and that of the Committees appointed by them and not provided for by this Act, the Statutes or the Ordinances in the manner prescribed by the Statutes.

28. Annual report.—(1) The annual report of the University shall be prepared under the direction of the Executive Council and shall be submitted to the Court on or after such date as may be prescribed by the Statutes and the Court shall consider the report in its annual meeting.

(2) The Court shall submit the annual report to the Visitor along with its comments, if any.

29. Annual accounts.—(1) The annual accounts and balance-sheet of the University shall be prepared under the directions of the Executive Council and shall once

at least every year and at intervals of not more than fifteen months be audited by the Comptroller and Auditor General of India.

(2) The annual accounts when audited shall be published in the Gazette of India and a copy of the accounts together with the report of the Comptroller and Auditor General shall be submitted to the Court and the Visitor along with the observations of the Executive Council.

(3) Any observations made by the Visitor on the annual accounts shall be brought to the notice of the Court and the observations of the Court, if any, shall, after being considered by the Executive Council, be submitted to the Visitor.

(4) A copy of the accounts together with the report of the Comptroller and Auditor-General of India, as submitted to the Visitor, shall also be submitted to the Central Government who shall, as soon as may be, cause the same to be laid before both Houses of Parliament.

30. Conditions of service of employees.—(1) Every employee shall be appointed under a written contract which shall be lodged with the University and a copy of which shall be furnished to the employee concerned.

(2) Any dispute arising out of a contract between the University and any employee shall, at the request of the employee, be referred to a Tribunal of Arbitration consisting of one member appointed by the Executive Council, one member nominated by the employee concerned and an umpire appointed by the Visitor. The decision of the Tribunal shall be final, and no suit shall lie in any civil court in respect of the matters decided by the Tribunal. Every such request shall be deemed to be a submission to arbitration, upon the terms of this section, within the meaning of the Arbitration Act, 1940 (2 of 1940).

31. Procedure of appeal and arbitration in disciplinary cases against students.—(1) Any students or candidate for an examination whose name has been removed from the rolls of the University by the orders or resolution of the Vice-Chancellor, discipline Committee or Examination Committee, as the case may be, and who has been debarred from appearing at the examinations of the University for more than one year, may, within ten days of the date of receipt of such orders or copy of such resolution by him, appeal to the Executive Council and the Executive Council may confirm, modify or reverse the decision of the Vice-Chancellor or the Committee, as the case may be.

(2) Any dispute arising out of any disciplinary action taken by the University against a student shall, at the request of such student, be referred to a Tribunal of Arbitration and the provisions of sub-section (2) of section 30 shall, as far as may be, apply to a reference made under this sub-section.

32. Right to appeal.—Every employee or student of the University shall, notwithstanding anything contained in this Act, have a right to appeal, within such time as may be prescribed by the Statutes, to the Executive Council against the decision of any officer or authority of the University and thereupon the Executive Council may confirm, modify or reverse the decision appealed against.

33. Provident and pension funds.—(1) The University shall constitute for the benefit of its employees such pension or provident fund or provide such insurance schemes as it may deem fit in such manner and subject to such conditions as may be prescribed by the Statutes.

(2) Where such provident or pension fund has been so constituted, the Central Government may declare that the provisions of the Provident Funds Act, 1925 (19 of 1925), shall apply to such fund, as if it were a Government provident fund.

34. *Disputes as to constitution of University authorities and bodies.*—If any question arises as to whether any person has been duly elected or appointed as, or is entitled to be, a member of any authority or other body of the University, the matter shall be referred to the Visitor whose decision thereon shall be final.

35. *Constitution of Committee.*—Where any authority of the University is given power by this Act or the Statutes to appoint Committees, such Committees shall, save as otherwise provided, consist of the members of the authority concerned and of such other persons (if any) as the authority in each case may think fit.

36. *Filling of casual vacancies.*—All casual vacancies among the members (other than *ex-officio* members) of any authority or other body of the University shall be filled, as soon as conveniently may be, by the person or body who appointed, elected or co-opted the member whose place has become vacant and the person appointed, elected or co-opted to a casual vacancy shall be a member of such authority or body for the residue of the term for which the person whose place he fills would have been a member.

37. *Proceedings of University authorities or bodies not invalidated by vacancies.*—No act or proceedings of any authority or other body of the University shall be invalid merely by reason of the existence of a vacancy or vacancies among its members.

38. *Protection of action taken in good faith.*—No suit or other legal proceeding shall lie against any officer or employee of the University for anything which is in good faith done or intended to be done in pursuance of any of the provisions of this Act, the Statutes or Ordinances.

39. *Mode of proof of University record.*—A copy of any receipt, application, notice, order, proceeding, resolution of any authority or Committee of the University, or other documents in possession of the University or any entry in any register duly maintained by the University, if certified by the Registrar, shall be received as *prima facie* evidence of such receipt, application, notice, order, proceeding or resolution, documents or the existence of entry in the register and shall be admitted as evidence of the matters and transactions therein where the original thereof would, if produced, have been admissible in evidence, notwithstanding anything contained in the Indian Evidence Act, 1872 (1 of 1872), or in any other law for the time being in force.

40. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order published in the Official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:

Provided that no such order shall be made under this section after the expiry of three years from the commencement of this Act.

41. *Transitional provisions.*—Notwithstanding anything contained in this Act and the Statutes—

(a) the first Chancellor and the first Vice-Chancellor

shall be appointed by the Visitor and each of the said officers shall hold office for a term of five years;

(b) the first Registrar and the first Finance Officer shall be appointed by the Visitor and each of the said officers shall hold office for a term of three years;

(c) the first Court and the first Executive Council shall consist of not more than thirty members and eleven members respectively, who shall be nominated by the Visitor and shall hold office for a term of three years;

(d) the Academic Council shall consist of not more than twenty-one members, who shall be nominated by the Visitor and shall hold office for a term of three years:

Provided that if any vacancy occurs in the above offices or authorities, the same shall be filled by appointment or nomination, as the case may be, by the Visitor, and the person so appointed or nominated shall hold office for so long as the officer or member in whose place he is appointed or nominated would have held office, if such vacancy had not occurred;

(e) the first Academic Council shall be constituted on the expiry of a period of one year from the commencement of this Act and during the said period of one year, the powers of the Academic Council shall be performed by the Planning Board constituted under section 23.

THE SCHEDULE

[See section 25(1)]

THE STATUTES OF THE UNIVERSITY

1. *The Vice-Chancellor.*—The Vice-Chancellor shall be a whole-time salaried officer of the University.

(2) The Vice-Chancellor shall hold office for a term of five years from the date on which he enters upon his office:

Provided that the Visitor may direct that a Vice-Chancellor, whose term of office has expired, shall continue in office for such period, not exceeding a total period of one year, as may be specified in the direction.

(3) Notwithstanding anything contained in clause (2), a person appointed as Vice-Chancellor shall, if he attains the age of sixty-five years during the term of his office or any extension thereof, retire from office.

(4) The emoluments and other terms and conditions of service of the Vice-Chancellor shall be as follows:—

(i) There shall be paid to the Vice-Chancellor a salary of three thousand rupees per mensem and he shall be entitled, without payment of rent, to use a furnished residence throughout his term of office and no charge shall fall on the Vice-Chancellor personally in respect of the maintenance of such residence.

(ii) The Vice-Chancellor shall be entitled to such terminal benefits and allowances as may be fixed by the Executive Council with the approval of the Visitor from time to time:

Provided that where an employee of—

(a) the University; or
(b) any other University or College or Institution maintained by, or affiliated to, that University,

is appointed as Vice-Chancellor, he shall be allowed to continue to contribute to the provident fund to which he

is a subscriber, and the contribution of the University shall be limited to what he had been contributing immediately before his appointment as Vice-Chancellor.

(iii) The Vice-Chancellor shall be entitled to travelling allowances at such rates as may be fixed by the Executive Council.

(iv) The Vice-Chancellor shall be entitled to leave on full pay for one-eleventh of the period spent by him on active service.

(v) The Vice-Chancellor shall also be entitled, on medical grounds or otherwise, to leave without pay for a period not exceeding three months during the term of his office:

Provided that such leave may be converted into leave on full pay to the extent to which he is entitled to leave under sub-clause (iv).

(5) If the office of the Vice-Chancellor becomes vacant due to death, resignation or otherwise or if he is unable to perform his duties owing to absence, illness or any other cause, the Pro-Vice-Chancellor if there are more than one Pro-Vice-Chancellor, the senior most Pro-Vice-Chancellor, shall perform the duties of the Vice-Chancellor until a new Vice-Chancellor assumes office or until the existing Vice-Chancellor attends to the duties of his office, as the case may be:

Provided that if a Pro-Vice-Chancellor is not available, the senior-most Professor shall perform the duties of the Vice-Chancellor.

2. *Powers and duties of the Vice-Chancellor.*—(1) The Vice-Chancellor shall be *ex-officio* Chairman of the Court, the Executive Council, the Academic Council and the Finance Committee, and shall, in the absence of the Chancellor, preside at the Convocations of the University held for conferring degrees. The Vice-Chancellor shall be entitled to be present at, and to address, any meeting of any authority or other body of the University, but shall not be entitled to vote thereat unless he is a member of such authority or body.

(2) It shall be the duty of the Vice-Chancellor to see that this Act, these Statutes, the Ordinances and the Regulations are duly observed, and he shall have all powers necessary to ensure such observance.

(3) The Vice-Chancellor shall have the power to convene or cause to be convened meetings of the Court, the Executive Council, the Academic Council and the Finance Committee.

3. *Pro-Vice-Chancellors.*—(1) Every Pro-Vice-Chancellor shall be appointed by the Executive Council on the recommendation of the Vice-Chancellor:

Provided that where the recommendation of the Vice-Chancellor is not accepted by the Executive Council, the matter shall be referred to the Visitor who may either appoint the person recommended by the Vice-Chancellor or ask the Vice-Chancellor to recommend another person to the Executive Council:

Provided further that the Executive Council may, on the recommendation of the Vice-Chancellor, appoint a Professor to discharge the duties of a Pro-Vice-Chancellor in addition to his own duties as a Professor.

(2) The term of office of a Pro-Vice-Chancellor shall be such as may be decided by the Executive Council, but it shall not in any case exceed five years or until the expiration of the term of office of the Vice-Chancellor, whichever is earlier, and he shall be eligible for re-appointment:

Provided that a Pro-Vice-Chancellor shall retire on attaining the age of sixty-five years:

Provided further that the Pro-Vice-Chancellor shall, while discharging the duties of the Vice-Chancellor under clause (5) of Statute 1, continue in office notwithstanding the expiration of his term of office as Pro-Vice-Chancellor, until a new Vice-Chancellor or the Vice-Chancellor, as the case may be, assumes office:

Provided also that when the office of the Vice-Chancellor becomes vacant and there is no Pro-Vice-Chancellor to perform the functions of the Vice-Chancellor, the Executive Council may appoint a Pro-Vice-Chancellor and the Pro-Vice-Chancellor so appointed shall cease to hold office as such as soon as a Vice-Chancellor is appointed and enters upon his office.

(3) The emoluments and other terms and conditions of service of a Pro-Vice-Chancellor shall be such as may be prescribed by the Ordinances.

(4) A Pro-Vice-Chancellor shall assist the Vice-Chancellor in respect of such matters as may be specified by the Vice-Chancellor in this behalf, from time to time, and shall also exercise such powers and perform such duties as may be assigned or delegated to him by the Vice-Chancellor.

4. *Registrar.*—(1) The Registrar shall be a whole-time salaried officer of the University.

(2) The emoluments and other terms and conditions of service of the Registrar shall be such as may be prescribed by the Ordinances:

Provided that the Registrar shall retire on attaining the age of sixty years:

Provided further that a Registrar shall, notwithstanding his attaining the age of sixty years, continue in office until his successor is appointed and enters upon, his office or until the expiry of a period of one year which ever is earlier.

(3) When the office of the Registrar is vacant or when the Registrar is, by reason of illness, absence or any other cause, unable to perform the duties of his office, the duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(4) (a) The Registrar shall have power to take disciplinary action against such of the employees, excluding teachers of the University and academic staff, as may be specified in the orders of the Executive Council and to suspend them pending inquiry, to administer warnings to them or to impose on them the penalty of censure or the withholdings of increment:

Provided that no such penalty shall be imposed unless the person concerned has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.

(b) An appeal shall lie to the Vice-Chancellor against any order of the Registrar imposing any of the penalties specified in sub-clause (a).

(c) In a case where the inquiry discloses that a punishment beyond the powers of the Registrar is called for, the Registrar shall, upon conclusion of the inquiry, make a report to the Vice-Chancellor along with his recommendations:

Provided that an appeal shall lie to the Executive Council against an order of the Vice-Chancellor imposing any penalty.

(5) The Registrar shall be *ex-officio* Secretary of the Executive Council, the Academic Council and the Boards of Schools, but shall not be deemed to be a member of any of these authorities. He shall be *ex-officio* Member-Secretary of the Court.

(6) It shall be the duty of the Registrar,—

- (a) to be the custodian of the records, the common seal and such other property of the University as the Executive Council shall commit to his charge;
- (b) to issue all notices convening meetings of the Court, the Executive Council, the Academic Council, the Boards of Schools, the Boards of Studies, the Boards of Examiners and of any Committees appointed by the authorities of the University;
- (c) to keep the minutes of all the meetings of the Court, the Executive Council, the Academic Council, the Boards of Schools and of any Committees appointed by the authorities of the University;
- (d) to conduct the official correspondence of the Court, the Executive Council and the Academic Council;
- (e) to supply to the Visitor, copies of the agenda of the meetings of the authorities of the University as soon as they are issued and the minutes of such meetings;
- (f) to represent the University in suits or proceedings by or against the University, sign powers of attorney and verify pleadings or depute his representative for the purpose; and
- (g) to perform such other duties as may be specified in these Statutes, the Ordinances or the Regulations or as may be required, from time to time, by the Executive Council or the Vice-Chancellor.

5. *Finance Officer*.—(1) The Finance Officer shall be a whole-time salaried officer of the University.

(2) The emoluments and other terms and conditions of service of the Finance Officer shall be such as may be prescribed by the Ordinances:

Provided that a Finance Officer shall retire on attaining the age of sixty years:

Provided further that the Finance Officer shall, notwithstanding his attaining the age of sixty years, continue in office until his successor is appointed and enters upon his office or until the expiry of a period of one year whichever is earlier.

(3) When the office of the Finance Officer is vacant or when the Finance Officer is, by reason of illness, absence or any other cause, unable to perform the duties of his office, the duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(4) The Finance Officer shall be *ex officio* Secretary of the Finance Committee, but shall not be deemed to be a member of such Committee.

(5) The Finance Officer shall—

- (a) exercise general supervision over the funds of the University and shall advise it as regards its financial policy; and
- (b) perform such other financial functions as may be assigned to him by the Executive Council or as may be prescribed by these Statutes or the Ordinances:

Provided that the Finance Officer shall not incur any expenditure or make any investment exceeding ten thousand rupees without the previous approval of the Executive Council.

(6) Subject to the control of the Executive Council, the Finance Officer shall—

- (a) hold and manage the property and investments of the University including trust and endowed property;
- (b) ensure that the limits fixed by the Executive Council for recurring and non-recurring expenditure for a year are not exceeded and that all moneys are expended on the purposes for which they are granted or allotted;
- (c) be responsible for the preparation of annual accounts and the budget of the University and for their presentation to the Executive Council;
- (d) keep a constant watch on the state of the cash and bank balances and on the state of investments;
- (e) watch the progress of the collection of revenue and advise on the methods of collection employed;
- (f) ensure that the registers of buildings, land, furniture and equipment are maintained up-to-date and that stock-checking is conducted, of equipment and other consumable materials in all offices, special centres, specialised laboratories, colleges and institutions maintained by the university;
- (g) call for explanation for unauthorised expenditure and for other financial irregularities and suggest disciplinary action against persons at fault; and
- (h) call for from any office, centre, laboratory, college or institution maintained by the University, any information or returns that he may consider necessary for the performance of his duties.

(7) The receipt of the Finance Officer or of the person or persons duly authorised in this behalf by the Executive Council for any money payable to the University shall be sufficient discharge for payment of such money.

6. *Deans of Schools of Studies*.—(1) Every Dean of a School of Studies shall be appointed by the Vice-Chancellor from among the Professors in the School for a period of three years and he shall be eligible for re-appointment:

Provided that a Dean on attaining the age of sixty years shall cease to hold office as such:

Provided further that if at any time there is no Professor in a School, the Vice-Chancellor, or a Pro-Vice-Chancellor if authorised by the Vice-Chancellor in this behalf, shall exercise the powers of the Dean of the School.

(2) When the office of the Dean is vacant or when the Dean is, by reason of illness, absence or any other cause, unable to perform the duties of his office, the

duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(3) The Dean shall be the Head of the School and shall be responsible for the conduct and maintenance of the standards of teaching and research in the School. The Dean shall have such other functions as may be prescribed by the Ordinances.

(4) The Dean shall have the right to be present and to speak at any meeting of the Boards of Studies or Committees of the School, as the case may be, but shall not have the right to vote thereat unless he is a member thereof.

7. *Heads of Departments.*—(1) Each Department shall have a Head who shall be a Professor and whose duties and functions and terms and conditions of appointment shall be prescribed by the Ordinances:

Provided that if there is one or more than one Professor in any Department, the Head of the Department shall be appointed in the manner prescribed by the Ordinances:

Provided further that in a Department where there is no Professor, a Reader may be appointed as Head of the Department in the manner prescribed by the Ordinances:

Provided also that if there is no Professor or Reader, in a Department, the Dean of the Faculty concerned shall act as the Head of that Department.

(2) It shall be open to a Professor or Reader to decline the offer of appointment as the Head of the Department.

(3) A person appointed as the Head of the Department shall hold office as such for a period of three years and shall be eligible for re-appointment.

(4) A Head of a Department may resign his office at any time during his tenure of office.

(5) A Head of a Department shall perform such functions as may be prescribed by the Ordinances.

8. *Deans of Students' Welfare.*—(1) Every Dean of Students' Welfare shall be appointed from amongst the teachers of the University, not below the rank of a Reader, by the Executive Council on the recommendation of the Vice-Chancellor.

(2) Every Dean appointed under clause (1) shall be a whole-time officer and shall hold office for a term of three years and shall be eligible for re-appointment:

Provided that the Executive Council may, if it is considered necessary, appoint, on the recommendation of the Vice-Chancellor, a teacher, not below the rank of a Reader, to discharge the duties of the Dean of Students' Welfare in addition to his duties as such teacher, and in such a case the Executive Council may sanction a suitable allowance to be paid to him.

(3) A person who is appointed as a Dean of Students' Welfare shall continue to hold his lien on his substantive post and shall be eligible to all the benefits that would have otherwise accrued to him, but for his appointment as the Dean of Students' Welfare.

(4) When the office of a Dean of Students' Welfare is vacant or when the Dean of Students' Welfare is, by reason of illness or absence or any other cause, unable to perform the duties of his office, the duties of the office shall be performed by such person as the Vice-Chancellor may appoint for the purpose.

(5) The duties and powers of a Dean of Students' Welfare shall be prescribed by the Ordinances.

9. *Proctors.*—(1) Every Proctor shall be appointed by the Executive Council on the recommendation of the Vice-Chancellor and shall exercise such powers and perform such duties as may be assigned to him by the Vice-Chancellor.

(2) Every Proctor shall hold office for a term of two years and shall be eligible for re-appointment.

10. *Librarians.*—(1) Every Librarian shall be appointed by the Executive Council on the recommendation of the Selection Committee constituted for the purpose and he shall be a whole-time officer of the University.

(2) Every Librarian shall exercise such powers and perform such duties as may be assigned to him by the Executive Council.

11. *Meetings of the Court.*—(1) An annual meeting of the Court shall be held on a date to be fixed by the Executive Council unless some other date has been fixed by the Court in respect of any year.

(2) At an annual meeting of the Court, a report on the working of the University during the previous year, together with a statement of the receipts and expenditure, the balance-sheet, as audited, and the financial estimates for the next year shall be presented.

(3) A copy of the statement of receipts and expenditure, the balance-sheet and the financial estimates referred to in clause (2) shall be sent to every member of the Court at least seven days before the date of the annual meeting.

(4) Twelve members of the Court shall form a quorum for a meeting of the Court.

(5) Special meetings of the Court may be convened by the Executive Council or the Vice-Chancellor, or, if there is no Vice-Chancellor, by a Pro-Vice-Chancellor, or if there is no Pro-Vice-Chancellor, by the Registrar.

12. *Quorum for meetings of the Executive Council.*—Five members of the Executive Council shall form a quorum for a meeting of the Executive Council.

13. *Powers and functions of Executive Council.*—(1) The Executive Council shall have the management and administration of the revenue and property of the University and the conduct of all administrative affairs of the University not otherwise provided for.

(2) Subject to the provisions of this Act, these Statutes and the Ordinances, the Executive Council shall, in addition to all other powers vested in it, have the following powers, namely:—

(i) to create teaching and academic posts, to determine the number and emoluments of such posts and to define the duties and conditions

of service of Professors, Readers Lecturers and other academic staff and Principals of Colleges and Institutions maintained by the University:

Provided that no action shall be taken by the Executive Council in respect of the number, qualifications and the emoluments of teachers and academic staff otherwise than after consideration of the recommendations of the Academic Council:

- (ii) to appoint such Professors, Readers, Lecturers and other academic staff, as may be necessary, and Principals of Colleges and Institutions maintained by the University on the recommendation of the Selection Committee constituted for the purpose and to fill up temporary vacancies therein;
- (iii) to create administrative, ministerial and other necessary posts and to make appointments thereof in the manner prescribed by the Ordinances;
- (iv) to grant leave of absence to any officer of the University, other than the Chancellor and the Vice-Chancellor, and to make necessary arrangements for the discharge of the functions of such officer during his absence;
- (v) to regulate and enforce discipline among employees in accordance with these Statutes and the Ordinances;
- (vi) to manage and regulate the finances, accounts, investments, property, business and all other administrative affairs of the University, and for that purpose, to appoint such agents as it may think fit;
- (vii) to fix limits on the total recurring and the total non-recurring expenditure for a year on the recommendations of the Finance Committee;
- (viii) to invest any money belonging to the University, including any unapplied income, in such stocks, funds, shares or securities as it shall, from time to time, think fit, or in the purchase of immovable property in India, with the like powers of varying such investments from time to time;
- (ix) to transfer or accept transfers of any movable or immovable property on behalf of the University;
- (x) to provide buildings, premises, furniture and apparatus and other means needed for carrying on the work of the University;
- (xi) to enter into, vary, carry out and cancel contracts on behalf of the University;
- (xii) to entertain, adjudicate upon, and, if thought fit, to redress any grievances of the employees and students of the University, who may, for any reason feel aggrieved;
- (xiii) to appoint examiners and moderators and, if necessary to remove them, and to fix their fees, emoluments and travelling and other allowances, after consulting and Academic Council;

- (xiv) to select a common seal for the University and provide for the custody and use of such seal;
- (xv) to make such special arrangements as may be necessary for the residence and discipline of women students;
- (xvi) to delegate any of its powers to the Vice-Chancellor, the Pro-Vice-Chancellor's, the Registrar or the Finance Officer or such other employee or authority of the University or to a Committee appointed by it as it may deem fit;
- (xvii) to institute fellowships, scholarships, studentships, medals and prizes; and
- (xviii) to exercise such other powers and perform such other duties as may be conferred or imposed on it by this Act, or these Statutes.

14. Quorum for meetings of the Academic Council.—Nine members of the Academic Council shall form a quorum for a meeting of the Academic Council.

15. Powers of the Academic Council.—Subject to this Act, these Statutes and the Ordinances, the Academic Council shall, in addition to all other powers vested in it, have the following powers, namely:—

- (a) to exercise general supervision over the academic policies of the University and to give directions regarding methods of instruction, co-operative teaching among Colleges and Institutions, evaluation of research or improvements in academic standards;
- (b) to bring about inter-School co-ordination, to establish or appoint Committees or Boards, for taking up projects on an inter-School basis;
- (c) to consider matters of general academic interest either on its own initiative or on a reference by a School or the Executive Council and to take appropriate action thereon; and
- (d) to frame such regulations and rules consistent with these Statutes and the Ordinances regarding the academic functioning of the University, discipline, residences, admissions, award of fellowships and studentships, fee concessions, corporate life and attendance.

16. The Planning Board.—(1) The Planning Board shall consist of the following members, namely:—

- (i) the Vice-Chancellor, who shall be the Chairman of the Board; and
- (ii) not more than eight persons of high academic standing.

(2) The members of the Planning Board shall be appointed by the Visitor and shall hold office for such period as he may determine.

(3) The Planning Board shall, in addition to all other powers vested in it by this Act, have the right to advise the Executive Council and the Academic Council on any academic matter.

(4) On the date determined by the Visitor under subsection (3) of section 23, this Statute shall cease to have effect.

17. *Schools of Studies and Departments.*—(1) The University shall have such Schools of Studies as may be specified by the Ordinances.

(2) Every School shall have a School Board. The members of the first School Board shall be nominated by the Executive Council and shall hold office for a period of three years.

(3) The powers and functions of a School Board shall be prescribed by the Ordinances.

(4) The conduct of the meetings of a School Board and the quorum required for such meetings shall be prescribed by the Ordinances.

(5) (a) Each School shall consist of such Departments as may be assigned to it by the Ordinances.

(b) No Department shall be established or abolished except by these Statutes:

Provided that the Executive Council may, on the recommendation of the Academic Council, establish Centres of Studies to which may be assigned such teachers of the University as the Executive Council may consider necessary.

(c) Each Department shall consist of the following members, namely:—

- (i) teachers of the Department;
- (ii) Dean of the School or Deans of the Schools concerned;
- (iii) honorary Professors, if any, attached to the Department; and
- (iv) such other persons as may be members of the Department in accordance with the provisions of the Ordinances.

(d) The functions of a Department shall be prescribed by the Ordinances.

18. *Boards of Studies.*—(1) Each Department shall function as a Board of Studies.

(2) Notwithstanding anything contained in clause (1) the Academic Council may establish, by an Ordinance, such Board of Studies, as may be considered necessary for inter-disciplinary research.

(3) The function of the Board of Studies shall be prescribed by the Ordinances.

19. *Finance Committee.*—(1) The Finance Committee shall consist of the following members, namely:—

- (i) The Vice-Chancellor;
- (ii) A Pro-Vice-Chancellor appointed by the executive Council;
- (iii) Three persons nominated by the Executive Council, out of whom at least one shall be a member of the Executive Council; and
- (iv) Three persons nominated by the Visitor.

(2) Five members of the Finance Committee shall form a quorum for a meeting of the Finance Committee.

(3) All the members of the Finance Committee, other than *ex-officio* members, shall hold office for a term of three years.

(4) A member of the Finance Committee shall have the right to record a minute of dissent if he does not agree with any decision of the Finance Committee.

(5) The Finance Committee shall meet at least twice every year to examine the accounts and to scrutinise proposals for expenditure.

(6) The annual accounts and the financial estimates of the University prepared by the Finance Officer shall be laid before the Finance Committee for consideration and comments and thereafter submitted to the Executive Council for approval.

(7) The Finance Committee shall recommend limits for the total recurring expenditure and the total non-recurring expenditure for the year, based on the income and resources of the University (which in the case of productive works, may include the proceeds of loans).

20. *Selection Committees.*—(1) There shall be Selection Committees for making recommendations to the Executive Council for appointment to the posts of Professor, Reader, Lecturer, Librarian and Principals of Colleges and Institutions maintained by the University.

(2) The Selection Committee for appointment to the posts specified in column 1 of the Table below shall consist of the Vice-Chancellor, the Pro-Vice-Chancellor or if there are more than one Pro-Vice-Chancellor a Pro-Vice-Chancellor appointed by the Executive Council, a nominee of the Visitor and the persons specified in the corresponding entry in column 2 of the said Table and, in the case of appointment of a Professor, Reader or Lecturer in a Department where there is no Head of the Department, shall also consist of a person nominated by the Planning Board from amongst its members:

TABLE

| 1 | 2 |
|---------------------|--|
| Professor | (i) The Head of the Department concerned, if he is a Professor. |
| | (ii) One Professor to be nominated by the Vice-Chancellor. |
| | (iii) Three persons not in the service of the University, nominated by the Executive Council, out of a panel of names recommended by the Academic Council for their special knowledge of or interest in the subject with which the Professor will be concerned. |
| Reader or Lecturer. | (i) The Head of the Department concerned. |
| | (ii) One Professor to be nominated by the Vice-Chancellor. |
| | (iii) Two persons not in the service of the University, nominated by the Executive Council, out of a panel of names recommended by the Academic Council for their special knowledge of or interest in the subject with which the Reader or Lecturer will be concerned. |

| 1 | 2 |
|---|--|
| Librarian | (i) Two persons not in the service of the University, who have special knowledge of the subject of Library Science or Library Administration to be nominated by the Executive Council. (ii) One person, not in the service of the University, nominated by the Executive Council. |
| Principal of College or Institution maintained by the University. | Three persons not in the service of the University of whom two shall be nominated by the Executive Council and one by the Academic Council for their special knowledge of or interest in a subject in which instruction is being provided by the College or Institution. |

NOTE 1.—Where the appointment is being made for an inter-disciplinary project, the Head of the project shall be deemed to be the Head of the Department concerned.

NOTE 2.—The Professor to be nominated shall be a Professor concerned with the speciality for which the selection is being made and that the Vice-Chancellor shall consult the Head of the Department and the Dean of School before nominating the Professor.

(3) The Vice-Chancellor, or in his absence, the Pro-Vice-Chancellor or if there are more than one Pro-Vice-Chancellors, the senior most Pro-Vice-Chancellor, shall preside at the meetings of a Selection Committee.

(4) The meetings of a Selection Committee shall be convened by the Vice-Chancellor or in his absence, by the Pro-Vice-Chancellor or if there are more than one Pro-Vice-Chancellors, the senior-most Pro-Vice-Chancellor.

(5) The procedure to be followed by a Selection Committee in making recommendations shall be laid down in the Ordinances.

(6) If the Executive Council is unable to accept the recommendations made by a Selection Committee, it shall record its reasons and submit the case to the Visitor for final orders.

(7) Appointments to temporary posts shall be made in the manner indicated below:—

- (i) If the temporary vacancy is for a duration longer than one academic session, it shall be filled on the advice of the Selection Committee in accordance with the procedure indicated in the foregoing clauses:

Provided that if the Vice-Chancellor is satisfied that in the interests of work it is necessary to fill the vacancy, the appointment may be made on a purely temporary basis by a local Selection Committee referred to in sub-clause (ii) for a period not exceeding six months.

- (ii) If the temporary vacancy is for a period less than a year, an appointment to such vacancy

shall be made on the recommendation of a local Selection Committee consisting of the Dean of the School concerned, the Head of the Department and a nominee of the Vice-Chancellor:

Provided that if the same person holds the offices of the Dean and the Head of the Department, the Selection Committee may contain two nominees of the Vice-Chancellor:

Provided further that in case of sudden casual vacancies in teaching posts caused by death or any other reason, the Dean may, in consultation with the Head of the Department concerned make a temporary appointment for a month and report to the Vice-Chancellor and the Registrar about such appointment.

- (iii) No teacher appointed temporarily shall, if he is not recommended by a regular Selection Committee for appointment under these Statutes, be continued in service on such temporary employment, unless he is subsequently selected by a local Selection Committee or a regular Selection Committee, for a temporary or permanent appointment, as the case may be.

2. *Special mode of appointment.*—(1) Notwithstanding anything contained in Statute 20, the Executive Council may invite a person of high academic distinction and professional attainments to accept a post of Professor in the University on such terms and conditions as it deems fit, and on the person agreeing to do so, appoint him to the post.

(2) The Executive Council may appoint a teacher or any other academic staff working in any other University or organisation for undertaking a joint project in accordance with the manner laid down in the Ordinances.

22. *Appointment for a fixed tenure.*—The Executive Council may appoint a person selected in accordance with the procedure laid down in Statute 20 for a fixed tenure on such terms and conditions as it deems fit.

23. *Recognised teachers.*—(1) The qualifications of recognised teachers shall be such as may be prescribed by the Ordinances.

(2) The manner of recognising teachers and withdrawal of such recognition shall be prescribed by the Ordinances.

(3) The period of recognition of a teacher shall be determined by Ordinances made in that behalf.

24. *Committees.*—Any authority of the University may appoint as many standing or special committees as it may deem fit, and may appoint to such committees persons who are not members of such authority. Any such committee may deal with any subject delegated to it subject to subsequent confirmation by the authority appointing it.

25. *Terms and conditions of service of University teachers.*—(1) All the teachers of the University shall in the absence of any agreement to the contrary, be governed by the terms and conditions of service as specified in these Statutes, the Ordinances and the Regulations.

(2) Every teacher of the University shall be appointed

on a written contract, the form of which shall be prescribed by the Ordinances. A copy of the contract shall be deposited with the Registrar.

26. Seniority lists.—(1) Whenever, in accordance with these Statutes, any person is to hold an office or be a member of an authority of the University by rotation according to seniority, such seniority shall be determined according to the length of continuous service of such person in his grade, and, in accordance with such other principles as the Executive Council may, from time to time, prescribe.

(2) It shall be the duty of the Registrar to prepare and maintain, in respect of each class of persons to whom the provisions of these Statutes apply, a complete and up-to-date seniority list in accordance with the provisions of clause (1).

(3) If two or more persons have equal length of continuous service in a particular grade or the relative seniority of any person or persons is otherwise in doubt, the Registrar may, on his own motion and shall, at the request of any such person, submit the matter to the Executive Council whose decision thereon shall be final.

27. Removal of teachers.—(1) Where there is an allegation of misconduct against a teacher, or a member of the academic staff, the Vice-Chancellor may, if he thinks fit, by order in writing, place the teacher under suspension and shall forthwith report to the Executive Council the circumstances in which the order was made:

Provided that the Executive Council may, if it is of the opinion that the circumstances of the case do not warrant the suspension of the teacher or a member of the academic staff, revoke such order.

(2) Notwithstanding anything contained in the terms of his contract of service or of his appointment, the Executive Council shall be entitled to remove a teacher or a member of the academic staff on the ground of misconduct.

(3) Save as aforesaid, the Executive Council shall not be entitled to remove a teacher or a member of the academic staff except for good cause and after giving three months' notice in writing or on payment of three months' salary in lieu of notice.

(4) No teacher or a member of the academic staff shall be removed under clause (2) or under clause (3) until he has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.

(5) The removal of a teacher or a member of the academic staff shall require a two-thirds majority of the members of the Executive Council present and voting.

(6) The removal of a teacher or a member of the academic staff shall take effect from the date on which the order of removal is made:

Provided that where a teacher or a member of the academic staff is under suspension at the time of his removal, the removal shall take effect from the date on which he was placed under suspension.

(7) Notwithstanding anything contained in these Statutes, a teacher or a member of the academic staff may resign by giving three months' notice in writing to the Executive Council or on payment to the University of three months' salary in lieu thereof.

28. Removal of employees other than teachers of the University.—(1) Notwithstanding anything contained in the terms of his contract of service or of his appointment, an employee, other than a teacher or a member of the

academic staff, may be removed by the authority which is competent to appoint the employee—

- (a) if he is of unsound mind or is a deaf-mute or suffers from contagious leprosy;
- (b) if he is an undischarged insolvent;
- (c) if he has been convicted by a court of law of any offence involving moral turpitude and sentenced in respect thereof to imprisonment for not less than six months;
- (d) if he is otherwise guilty of misconduct:

Provided that no employee shall be removed from his office unless a resolution to that effect is passed by the Executive Council by a majority of two-thirds of its members present and voting.

(2) No employee shall be removed under clause (1) until he has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him.

(3) Where the removal of such employee is for a reason other than that specified in sub-clause (c) or sub-clause (d) of clause (1), he shall be given three months' notice in writing or paid three months' salary in lieu of such notice.

(4) Notwithstanding anything contained in these Statutes, an employee, not being a teacher or a member of the academic staff, shall be entitled to resign,—

(i) if he is a permanent employee, only after giving three months' notice in writing to the appointing authority or paying to the University three months' salary in lieu thereof;

(ii) if he is not a permanent employee, only after giving one month's notice in writing to the appointing authority or paying to the University one month's salary in lieu thereof.

Provided that such resignation shall take effect from the date on which the resignation is accepted by the appointing authority.

29. Honorary degrees.—(1) The Executive Council may, on the recommendation of the Academic Council and by a resolution passed by a majority of not less than two-thirds of the members present and voting, make proposals to the Visitor for the conferment of honorary degrees:

Provided that in case of emergency, the Executive Council may, on its own, make such proposals:

(2) The Executive Council may, by a resolution passed by a majority of not less than two-thirds of the members present and voting, withdraw, with the previous sanction of the Visitor, any honorary degree conferred by the University.

30. Withdrawal of degrees, etc.—The Executive Council may, by a special resolution passed by a majority of not less than two-thirds of the members present and voting, withdraw any degree or academic distinction conferred on, or any certificate or diploma granted to, any person by the University for good and sufficient cause:

Provided that no such resolution shall be passed until a notice in writing has been given to that person calling upon him to show cause within such time as may be specified in the notice why such a resolution should not be passed and until his objections, if any, and any evidence he may produce in support of them, have been considered by the Executive Council.

31. Maintenance of discipline among students of the University.—(1) All powers relating to discipline and disciplinary action in relation to students of the University shall vest in the Vice-Chancellor.

(2) The Vice-Chancellor may delegate all or any of his powers as he deems proper to a Proctor and to such other officers as he may specify in this behalf.

(3) Without prejudice to the generality of his powers relating to the maintenance of discipline and taking such action as may seem to him appropriate for the maintenance of discipline, the Vice-Chancellor may, in the exercise of his powers, by order, direct that any student or students be expelled, or rusticated, for a specified period, or be not admitted to a course or courses of study in a College, Institution or Department of the University for a stated period, or be punished with fine for an amount to be specified in the order, or be debarred from taking an examination or examinations conducted by the University, College, Institution or a Department for one or more years, or that the results of the student or students concerned in the examination or examinations in which he or they have appeared be cancelled.

(4) The Principals of Colleges, Institutions, Heads of Special Centres, Deans of Schools of Studies and Heads of teaching Departments in the University shall have the authority to exercise all such disciplinary powers over the students in their respective Colleges, Institutions, Special Centres, School and teaching Departments in the University as may be necessary for the proper conduct of such Colleges, Institutions, Special Centres, Schools and teaching in the Departments.

(5) Without prejudice to the powers of the Vice-Chancellor, the Principals and other persons specified in clause (4), detailed rules of discipline and proper conduct shall be made by the University. The Principals of Colleges, Institutions, Heads of Special Centres, Deans of Schools of Studies and Heads of teaching Departments in the University may also make the supplementary rules as they deem necessary for the aforesaid purposes. Every student shall be supplied with a copy of the rules made by the University and a copy of the supplementary rules shall be supplied to the students concerned.

(6) At the time of admission every student shall be required to sign a declaration to the effect that he submits himself to the disciplinary jurisdiction of the Vice-Chancellor and other authorities of the University.

32. Convocations.—Convocations of the University for the conferring of degrees or for other purposes shall be held in such manner as may be prescribed by the Ordinances.

33. Acting Chairman of meetings.—Where no provision is made for a President or Chairman to preside over a meeting of any authority of the University or any Committee of such authority or when the President or Chairman so provided for is absent, the members present shall elect one from among them selves to preside at such meeting.

34. Resignation.—Any member, other than an *ex-officio* member of the Court, the Executive Council, the Academic Council or any other authority of the University or any Committee of such authority may resign by letter addressed to the Registrar and the resignation shall take effect as soon as such letter is received by the Registrar.

35. Disqualifications.—(1) A person shall be disqualified for being chosen as, and for being, a member of any

of the authorities of the University—

- (a) if he is of unsound mind or is a deaf-mute or suffers from contagious leprosy;
- (b) if he is an undischarged insolvent;
- (c) if he has been convicted by a court of law of an offence involving moral turpitude and sentenced in respect thereof to imprisonment for not less than six months.

2) If any question arises as to whether a person is or had been subjected to any of the disqualifications mentioned in clause (1), the question shall be referred for the decision of the Visitor and his decision shall be final and no suit or other proceeding shall lie in any civil court against such decision.

36. Residence condition for membership and office.—Notwithstanding anything contained in these Statutes, no person who is not ordinarily resident in India shall be eligible to be an officer of the University or a member of any authority of the University.

37. Membership of authorities by virtue of membership of other bodies.—Notwithstanding anything contained in these Statutes, a person who holds any post in the University or is a member of any authority or body of the University in his capacity as a member of a particular authority or body or as the holder of a particular appointment shall hold such office or membership only for so long as he continues to be a member of that particular authority or body or the holder of that particular appointment, as the case may be.

38. Ordinances how made.—(1) The first Ordinances made under sub-section (2) of section 26 may be amended, repealed or added to at any time by the Executive Council in the manner specified below.

(2) No Ordinance in respect of the matters enumerated in section 26, other than those enumerated in clause (a) of sub-section (1) thereof, shall be made by the Executive Council unless a draft of such Ordinance has been proposed by the Academic Council.

(3) The Executive Council shall not have power to amend any draft of any Ordinance proposed by the Academic Council under clause (2), but may reject the proposal or return the draft to the Academic Council for re-consideration, either in whole or in part, together with any amendment which the Executive Council may suggest.

(4) Where the Executive Council has rejected or returned the draft of an Ordinance proposed by the Academic Council, the Academic Council may consider the question afresh and in case the original draft is re-affirmed by a majority of not less than two-thirds of the members present and voting and more than half the total number of members of the Academic Council, the draft may be sent back to the Executive Council which shall either adopt it or refer it to the Visitor whose decision shall be final.

(5) Every Ordinance made by the Executive Council shall come into effect immediately.

(6) Every Ordinance made by the Executive Council shall be submitted to the Visitor within two weeks from the date of its adoption. The Visitor shall have the power to direct the University within four weeks of the receipt of the Ordinance to suspend the operation of any such Ordinance and he shall, as soon as possible, inform the Executive Council about his objection to the proposed Ordinance. The Visitor may, after receiving the comments of the University, either withdraw the order

suspending the Ordinance or disallow the Ordinance, and his decision shall be final.

39. *Regulations.*—(1) The authorities of the university may make Regulations consistent with this Act, and these Statutes and the Ordinances:—

- (a) laying down the procedure to be observed at their meetings and the number of members required to form a quorum;
- (b) providing for all matters which are required by this Act, these Statutes or the Ordinances to be prescribed by Regulations;
- (c) providing for all other matters solely concerning such authorities or committees appointed by them and not provided for by this Act, these Statutes or the Ordinances.

(2) Every authority of the University shall make Regulations providing for the giving of notice to the members of such authority of the dates of meetings and of the business to be considered at meetings and for the keeping of a record of the proceedings of meetings.

(3) The Executive Council may direct the amendment in such manner as it may specify, of any Regulation made under this Statute or the annulment of any such Regulation.

40. *Delegation of powers.*—Subject to the provisions of this Act and these Statutes, any officer or authority of the University may delegate his or its powers to any other officer or authority or person under his or its respective control and subject to the condition that overall responsibility for the exercise of the powers so delegated shall continue to vest in the officer or authority delegating such powers.

Assented to on 7th September, 1974.

THE ESSO (ACQUISITION OF UNDERTAKINGS IN INDIA) AMENDMENT ACT 1974

(ACT NO. 40 OF 1974)

AN

ACT

to amend the *Esso (Acquisition of Undertakings in India) Act, 1974.*

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the *Esso (Acquisition of Undertakings in India) Amendment Act, 1974.*

2. *Amendment of section 13.*—In section 13 of the *Esso (Acquisition of Undertakings in India) Act (4 of 1974)*, 1974, in sub-section (1) for the words “one hundred and eighty days”, the words “one year” shall be substituted.

Assented to on 10th September, 1974.

THE COMPANIES (AMENDMENT) ACT, 1974

(ACT NO. 41 OF 1974)

AN

ACT

further to amend the *Companies Act, 1956*, the *Securities*

Contracts (Regulation) Act, 1956 and the *Monopolies and Restrictive Trade Practices Act, 1969.*

BE it enacted by Parliament in Twenty-fifth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the *Companies (Amendment) Act, 1974.*

(2) It shall come into force on such date, as the Central Government may, by notification in the Official Gazette, appoint.

2. *Amendment of section 2.*—In the *Companies Act, 1956* (1 of 1956) (hereinafter referred to as the principal Act), in section 2,—

(i) after clause (18), the following clause shall be inserted namely:—

“(18A) “group” means a group of two or more individuals, associations, firms or bodies corporate, or any combination thereof, which exercises or is in a position to exercise, or has the object of exercising, control over any body corporate, firm or trust.

Explanation.—If any question arises as to whether two or more individuals, associations, firms or bodies corporate, or any combination thereof, constitute, or fall within, a “group” the Company Law Board shall, after giving such individuals, associations, firms or bodies corporate, or any combination thereof, a reasonable opportunity of being heard, decide the same;”

(ii) to clause (25), the following *Explanations* shall be added, namely:—

Explanation I.—For the purposes of this Act, references to “managing agent” shall be construed as references to any individual, firm, or body corporate who, or which, was, at any time before the 3rd day of April, 1970, the managing agent of any company.

Explanation II.—For the removal of doubts, it is hereby declared that notwithstanding anything contained in section 6 of the *Companies (Amendment) Act, 1969* (17 of 1969), this clause shall remain, and shall be deemed always to have remained, in force;”

(iii) in clause (30), on the expiry of six months from the commencement of the *Companies (Amendment) Act, 1974*,—

(i) in sub-clause (a) for the words “the secretaries and treasurers or the secretary”, the words “or the secretaries and treasurers” shall be substituted;

(ii) sub-clause (c) shall be omitted;

(iv) in clause (36), after the words “other document” the words “inviting deposits from the public or” shall be inserted;

(v) to clause (44), the following *Explanations* shall be added, namely:—

Explanation I.—For the purposes of this Act, references to “secretaries and treasurers” shall be construed as references to any firm or body corporate which was, at any time before the 3rd day of April, 1970, secretaries and treasurers of any company.

Explanation II.—For the removal of doubts, it is hereby declared that notwithstanding anything contained in section 6 of the *Companies (Amendment) Act, 1969* (17 of 1969),

this clause shall remain, and shall be deemed always to have remained, in force;";

(vi) in clause (45),—

- (a) for the words "any individual, firm or body corporate" the words "any individual possessing the prescribed qualifications," shall be substituted;
- (b) for the words "purely ministerial or administrative duties;"; the words "ministerial or administrative duties" shall be substituted.

3. *Insertion of new section 4A.*—After section 4 of the principal Act, the following section shall be inserted, namely:—

"4A. *Public financial institutions.*—(1) Each of the financial institutions specified in this sub-section shall be regarded, for the purposes of this Act, as a public financial institution, namely:

- (i) the Industrial Credit and Investment Corporation of India Limited, a company formed and registered under the Indian Companies Act, 1913 (7 of 1913);
- (ii) the Industrial Finance Corporation of India, established under section 3 of the Industrial Finance Corporation Act, 1948 (15 of 1948);
- (iii) the Industrial Development Bank of India, established under section 3 of the Industrial Development Bank of India Act, 1964 (18 of 1964);
- (iv) the Life Insurance Corporation of India, established under section 3 of the Life Insurance Corporation Act, 1956 (31 of 1956);
- (v) the Unit Trust of India established under section 3 of the Unit Trust of India Act, 1963 (52 of 1963);

(2) Subject to the provisions of sub-section (1), the Central Government may, by notification in the Official Gazette, specify such other institution as it may think fit to be a public financial institution:

Provided that no institution shall be so specified unless—

- (i) it has been established or constituted by or under any Central Act, or
- (ii) not less than fifty-one per cent of the paid-up share capital of such institution is held or controlled by the Central Government."

4. *Amendment of section 10E.*—In section 10E of the principal Act,—

- (i) in sub-section (2), for the word "five", the word "nine" shall be substituted;
- (ii) after sub-section (4A) the following sub-sections shall be inserted, namely:—

"(4B) Without prejudice to the provisions of sub-section (4A), the Board, with the previous approval of the Central Government, may, by order in writing, form one or more Benches from among its members and authorise each such Bench to exercise and discharge such of the Board's powers and functions as may be specified in the order; and every order made or act done by a Bench in exercise of such powers or discharge of such functions, shall be deemed to be the order or act, as the case may be, of the Board.

(4C) Every Bench referred to in sub-section (4B)

shall have powers which are vested in a Court under the Code of Civil Procedure, 1908 (5 of 1908), while trying a suit, in respect of the following matters, namely:—

- (a) discovery and inspection of documents or other material objects producible as evidence;
- (b) enforcing the attendance of witnesses and requiring the deposit of their expenses;
- (c) compelling the production of documents or other material objects producible as evidence and impounding the same;
- (d) examining witnesses on oath;
- (e) granting adjournments;
- (f) reception of evidence on affidavits.

(4D) Every Bench shall be deemed to be a civil court for the purposes of section 195 and Chapter XXXV of the Code of Criminal Procedure, 1898 (5 of 1898) and every proceeding before the Bench shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 of the Indian Penal Code (45 of 1860) and for the purpose of section 196 of that Code."

5. *Amendment of sections 17, 18 and 19.*—(1) In sections 17, 18 and 19 of the principal Act, for the word "Court", wherever it occurs, the words "Company Law Board" shall be substituted.

(2) Nothing contained in sub-section (1) shall apply to any proceedings under section 17, or under sub-section (4) of section 18, which is pending at the commencement of the Companies (Amendment) Act, 1974, before any Court or to any alteration of the memorandum of a company which has been confirmed, before such commencement, by any Court.

6. *Amendment of section 43A.*—In section 43A of the principal Act,—

(i) after sub-section (1), the following sub-sections shall be inserted, namely:—

"(1A) Without prejudice to the provisions of sub-section (1), where the average annual turnover of a private company, whether in existence at the commencement of the Companies (Amendment) Act, 1974, or incorporated thereafter, is not, during the relevant period, less than rupees one crore, the private company shall, irrespective of its paid-up share capital, become, on and from the expiry of a period of three months from the last day of the relevant period during which the private company had the said average annual turnover, a public company by virtue of this sub-section:

Provided that even after the private company has so become a public company, its articles of association may include provisions relating to the matters specified in clause (iii) of sub-section (1) of section 3 and the number of its members may be, or may at any time be reduced, below seven.

(1B) Where not less than twenty-five per cent of the paid-up share capital of a public company, having share capital, is held by a private company, the private company shall,—

- (a) on and from the date on which the aforesaid percentage is first held by it after the commencement of the Companies (Amendment) Act, 1974; or
- (b) where the aforesaid percentage has been first so held before the commencement of the Companies (Amendment) Act, 1974, on and from the expiry of the period of three months from the date of such commencement, unless within that period the aforesaid percentage is reduced below twenty-five per cent of the paid-up share capital of the public company,

become, by virtue of this sub-section, a public company, and thereupon all other provisions of this section shall apply thereto:

Provided that even after the private company has so become a public company, its articles of association may include provisions relating to the matters specified in clause (iii) of sub-section (1) of section 3 and the number of its members may be, or may at any time be reduced, below seven.”;

- (ii) in sub-section (8), after clause (b), the following clause shall be inserted, namely:—

“(c) that the private company, irrespective of its paid-up share capital, did not have, during the relevant period, an average annual turnover of rupees one crore or more.”;

- (iii) after sub-section (8), the following sub-section shall be inserted, namely:—

“(9) Every private company, having share capital, shall file with the Registrar along with the annual return a certificate signed by both the signatories of the return, stating that since the date of the annual general meeting with reference to which the last return was submitted, or, in the case of a first return, since the date of the incorporation of the private company, it did not hold twenty-five per cent or more of the paid up share capital of one or more public companies.

Explanation.—For the purposes of this section,—

- (a) “relevant period” means the period of three consecutive financial years,—
- (i) immediately preceding the commencement of the Companies (Amendment) Act, 1974, or
- (ii) a part of which immediately preceded such commencement and the other part of which immediately followed such commencement, or
- (iii) immediately following such commencement or at any time thereafter;
- (b) “turnover”, of a company, means the aggregate value of the realisation made from the sale, supply or distribution of goods or on account of services rendered, or both, by the company during a financial year.”

7. Insertion of new sections 58A and 58B.—After section 58 of the principal Act, the following sections shall be inserted, namely:—

“58A. *Deposits not to be invited without issuing an advertisement.*—(1) The Central Government may, in consultation with the Reserve Bank of India, prescribe the limits up to which, the

manner in which and the conditions subject to which deposits may be invited or accepted by a company either from the public or from its members.

- (2) No company shall invite, or allow any other person to invite or cause to be invited on its behalf, any deposit unless—

- (a) such deposit is invited or is caused to be invited in accordance with the rules made under sub-section (1), and
- (b) an advertisement, including therein a statement showing the financial position of the company, has been issued by the company in such form and in such manner as may be prescribed.

(3) (a) Every deposit accepted by a company at any time before the commencement of the Companies (Amendment) Act, 1974, in accordance with the directions made by the Reserve Bank of India under Chapter IIIB of the Reserve Bank of India Act, 1934 (2 of 1934) shall, unless renewed in accordance with clause (b), be repaid in accordance with the terms of such deposit.

(b) No deposit referred to in clause (a) shall be renewed by the company after the expiry of the term thereof unless the deposit is such that it could have been accepted if the rules made under sub-section (1) were in force at the time when the deposit was initially accepted by the company.

(c) Where, before the commencement of the Companies (Amendment) Act, 1974, any deposit was received by a company in contravention of any direction made under Chapter IIIB of the Reserve Bank of India Act, 1934 (2 of 1934), repayment of such deposit shall be made in full on or before the 1st day of April, 1975, and such repayment shall be without prejudice to any action that may be taken under the Reserve Bank of India Act, 1934 for the acceptance of such deposit in contravention of such direction.

(4) Where any deposit is accepted by a company after the commencement of the Companies (Amendment) Act, 1974, in contravention of the rules made under sub-section (1), repayment of such deposit shall be made by the company within thirty days from the date of acceptance of such deposit or within such further time, not exceeding thirty days, as the Central Government may, on sufficient cause being shown by the company, allow.

(5) Where a company omits or fails to make repayment of a deposit in accordance with the provisions of clause (c) of sub-section (3) or in the case of a deposit referred to in sub-section (4) within the time specified in that sub-section,—

- (a) the company shall be punishable with fine which shall not be less than twice the amount in relation to which the repayment of the deposit has not been made, and out of the fine, if realised, an amount equal to the amount in relation to which the repayment of deposit has not been made, shall be paid by the Court, trying the offence, to the person to whom repayment of the deposit was to be made, and on such payment, the liability of the company to make repayment of the deposit shall, to the extent of the amount paid by the Court, stand discharged;
- (b) every officer of the company who is in default shall be punishable with imprisonment for a term which may extend to five years and shall also be liable to fine.

(6) Where a company accepts or invites, or allows or causes any other person to accept or invite on its behalf, any deposit in excess of the limits prescribed under sub-section (1) or in contravention of the manner or condition prescribed under that sub-section or in contravention of the provisions of sub-section (2), as the case may be,—

(a) the company shall be punishable,—

- (i) where such contravention relates to the acceptance of any deposit, with fine which shall not be less than an amount equal to the amount of the deposit so accepted,
- (ii) where such contravention relates to the invitation of any deposit with fine which may extend to one lakh rupees but shall not be less than five thousand rupees;

(b) every officer of the company who is in default shall be punishable with imprisonment for a term which may extend to five years and shall also be liable to fine.

(7) (a). Nothing contained in this section shall apply to,—

- (i) a banking company, or
- (ii) such other company as the Central Government may, after consultation with the Reserve Bank of India, specify in this behalf.

(b) Except the provisions relating to advertisement contained in clause (b) of sub-section (2), nothing in this section shall apply to such classes of financial companies as the Central Government may, after consultation with the Reserve Bank of India, specify in this behalf.

Explanation.—For the purposes of this section “deposit” means any deposit of money with, and includes any amount borrowed by, a company but shall not include such categories of amount as may be prescribed in consultation with the Reserve Bank of India.

58B. Provisions relating to prospectus to apply to advertisement.—The provisions of this Act relating to a prospectus shall, so far as may be, apply to an advertisement referred to in section 58A.

8. Amendment of section 73.—In section 73 of the principal Act,—

(i) for sub-section (1), the following sub-section shall be substituted, namely:—

“(1) Where a prospectus, whether issued generally or not, states that an application has been, or will be, made for permission for the shares or debentures offered thereby to be dealt in one or more recognized stock exchanges, such prospectus shall state the name of the stock exchange or, as the case may be, each such stock exchange, and any allotment made on an application in pursuance of such prospectus shall, whenever made, be void if the permission has not been applied for before the tenth day after the first issue of the prospectus, or, where such permission has been applied for before that day, if the permission has not been granted by the stock exchange or each such stock exchange, as the case may be, before the expiry of ten weeks from the date of the closing of the subscription lists:

Provided that where an appeal against the decision of any recognized stock exchange refusing permission for the shares or debentures to be dealt in on that stock

exchange has been preferred under section 22 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956), such allotment shall not be void until the dismissal of the appeal.”;

(ii) in sub-section (2),—

(a) for the words “or has not been granted as aforesaid”, the words “or, such permission having been applied for, has not been granted as aforesaid” shall be substituted;

(b) for the words “five per cent.” the words “twelve per cent.” shall be substituted;

(iii) after sub-section (2), the following sub-sections shall be inserted, namely:—

“(2A) Where permission has been granted by the recognized stock exchange or stock exchanges for dealing in any shares or debentures in such stock exchanges or each such stock exchange and the moneys received from applicants for shares or debentures are in excess of the aggregate of the application moneys relating to the shares or debentures in respect of which allotments have been made, the company shall repay the moneys to the extent of such excess forthwith without interest, and if such money is not repaid within eight days, from the day the company becomes liable to pay it, the directors of the company shall be jointly and severally liable to repay the money with interest at the rate of twelve per cent per annum from the expiry of the said eighth day:

Provided that a director shall not be liable if he proves that the default in the repayment of the money was not due to any misconduct or negligence on his part.

(2B) If default is made in complying with the provisions of sub-section (2A), the company and every officer of the company who is in default shall be punishable with fine which may extend to five thousand rupees, and where repayment is not made within six months from the expiry of the eighth day, also with imprisonment for a term which may extend to one year.”;

(iv) in sub-section (3), for the words, brackets and figure “so long as the company may become liable to repay it under sub-section (2)”, the words, brackets and figure “until the permission has been granted, or where an appeal has been preferred against the refusal to grant such permission, until the disposal of the appeal, and the money standing in such separate account shall, where the permission has not been applied for as aforesaid or has not been granted, be repaid within the time and in the manner specified in sub-section (2)” shall be substituted;

(v) after sub-section (3), the following sub-section shall be inserted, namely:—

“(3A) Moneys standing to the credit of the separate bank account referred to in sub-section (3) shall not be utilised for any purpose other than the following purposes, namely:—

(a) adjustment against allotment of shares, where the shares have been permitted to be dealt in on the stock exchange or each stock exchange specified in the prospectus; or

(h) repayment of moneys received from applicants in pursuance of the prospectus, where shares have not been permitted to be dealt in on the stock exchange or each stock exchange specified in the prospectus, as the case may be, or, where the company is for any other reason unable to make the allotment of share;”

(vi) for sub-section (5), the following sub-section shall be substituted, namely:—

“(5) For the purposes of this section, it shall be deemed that permission has not been granted if the application for permission, where made, has not been disposed of within the time specified in sub-section (1).”

9. *Amendment of section 79.*—(1) In section 79 of the principal Act,—

(i) in sub-sections (2) and (3), for the word “Court”, wherever it occurs, the words “Company Law Board” shall be substituted;

(ii) in sub-section (2),—

(a) in clause (ii), the words and brackets “(not exceeding ten per cent or such higher percentage as the Central Government may permit in any special case)” shall be omitted;

(b) to clause (ii), the following proviso shall be added, namely:—

“Provided that no such resolution shall be sanctioned by the Company Law Board if the maximum rate of discount specified in the resolution exceeds ten per cent unless that Board is of opinion that a higher percentage of discount may be allowed in the special circumstances of the case;”

(2) Nothing contained in sub-section (1) shall affect any issue of shares at a discount which has been sanctioned by the Court or any proceeding relating to such sanction which is pending before the Court at the commencement of the Companies (Amendment) Act, 1974.

10. *Substitution of new section for section 90.*—For section 90 of the principal Act, the following section shall be substituted, namely:—

“90. *Savings.*—(1) Nothing in sections 85, 86, 88 and 89 shall, in the case of any shares issued by a public company before the commencement of this Act affect any voting rights attached to the shares save as otherwise provided in section 89, or any rights attached to the shares as to dividend, capital or otherwise.

(2) Nothing in sections 85 to 89 shall apply to a private company, unless it is a subsidiary of a public company.

(3) For the removal of doubts, it is hereby declared that on and from the commencement of the Companies (Amendment) Act, 1974, the provisions of section 87 shall apply in relation to the voting rights attached to preference shares issued by a public company before the 1st day of April, 1956, as they apply to the preference shares issued by a public company after that date.

Explanation.—For the purposes of this section, reference to a public company shall be construed as including references to a private company which is a subsidiary of a public company.”

11. *Insertion of new section 94A.*—After section 94 of the principal Act, the following section shall be inserted, namely:—

“94A. *Share capital to stand increased where an order is made under section 81 (4).*—(1) Notwithstanding anything contained in this Act, where the Central Government has, by an order made under sub-section (4) of section 81, directed that any debenture or loan or any part thereof shall be converted into shares in a company, the conditions contained in the memorandum of such company shall, where such order has the effect of increasing the nominal share capital of the company, stand altered and the nominal share capital of such company shall stand increased by an amount equal to the amount of the value of the shares into which such debentures or loans or part thereof has been converted.

(2) Where, in pursuance of an option attached to debentures issued or loans raised by the company, any public financial institution proposes to convert such debentures or loans into shares in the company, the Central Government may, on the application of such public financial institution, direct that the conditions contained in the memorandum of such company shall stand altered and the nominal share capital of such company shall stand increased by an amount equal to the amount of the value of the shares into which such debentures or loans or part thereof has been converted.

(3) Where the memorandum of a company becomes altered, whether by reason of an order made by the Central Government under sub-section (4) of section 81 or sub-section (2) of this section, the Central Government shall send a copy of such order to the Registrar and also to the company and on receipt of such order, the company shall file in the prescribed form, within thirty days from the date of such receipt a return to the Registrar with regard to the increase of share capital and the Registrar shall, on receipt of such order and return, carry out the necessary alterations in the memorandum of the company.”

12. *Insertion of new sections 108A to 108H.*—After section 108 of the principal Act, the following sections shall be inserted, namely:—

“108A. *Restriction on the acquisition of shares.*—(1) Except with the previous approval of the Central Government, no individual, group, constituent of a group, firm, body corporate, or bodies corporate under the same management, shall jointly or severally acquire or agree to acquire, whether in his or its own name or in the name of any other person, any equity shares in a public company, or a private company which is a subsidiary of a public company, if the total nominal value of the equity shares intended to be so acquired exceeds, or would, together with the total nominal value of any equity share already held in the company by such individual, firm, group, constituent of a group, body corporate, or bodies corporate under the same management, exceed twenty-five per cent of the paid up equity share capital of such company.—

(2) Any Person who acquires any share in contravention of the provisions of sub-section (1), shall be punishable with imprisonment for a term which may extend to

three years, or with fine which may extend to five thousand rupees, or with both.

108B. Restriction on the transfer.—(1) Every body corporate, or bodies corporate under the same management, holding whether singly or in the aggregate, ten per cent or more of the nominal value of the subscribed equity share capital of any other company, shall, before transferring one or more of such shares, give to the Central Government an intimation of its or their proposal to transfer such share, and every such intimation shall include a statement as to the particulars of the share proposed to be transferred, the name and address of the person to whom the share is proposed to be transferred, the share holding, if any, of the proposed transferee in the concerned company and such other particulars as may be prescribed.

(2) Where, on receipt of an intimation given under sub-section (1) or otherwise, the Central Government is satisfied that as a result of such transfer, a change in the composition of the Board of directors of the company is likely to take place and that such change would be prejudicial to the interests of the company or to the public interest, it may by order, direct that—

(a) no such share shall be transferred to the proposed transferee;

Provided that no such order shall preclude the body corporate or, bodies corporate from intimating, in accordance with the provisions of sub-section (1), to the Central Government its proposal to transfer the share to any other person, or

(b) where such share is held in a company engaged in any industry specified in Schedule XIII, such share shall be transferred to the Central Government or to such corporation owned or controlled by that Government as may be specified in the direction.

(3) Where a direction is made by the Central Government under clause (b) of sub-section (2), the share referred to in such direction shall stand transferred to the Central Government or the corporation specified therein, and the Central Government or the specified corporation, as the case may be, shall pay, in cash, to the body corporate or bodies corporate from which such share stands transferred, an amount equal to the market value of such share, within the time specified in sub-section (4).

Explanation.—In this sub-section, “market value” means, in the case of a share which is quoted on any recognised stock exchange, the value quoted at such stock exchange on the date on which the direction is made, and, in any other case, such value as may be mutually agreed upon between the holder of the share and the Central Government or the specified corporation, as the case may be, or in the absence of such agreement, as may be determined by the Court.

(4) The market value referred to in sub-section (3) shall be given forthwith, where there is no dispute as to such value or where such value has been mutually agreed upon, but where there is a dispute as to the market value, such value as estimated by the Central Government or the corporation, as the case may be, shall be given forthwith and the balance, if any, shall be given within thirty days from the date when the market value is determined by the Court.

(5) If the Central Government does not make any direction under sub-section (2) within sixty days from the date of receipt by it of the intimation, given under sub-section (1), the provisions contained in sub-section (2) with regard to the transfer of such share shall not apply.

(6) (a) Every body corporate which makes any transfer of shares in contravention of the provisions of this section, shall be punishable with fine which may extend to five thousand rupees.

(b) Where any contravention of this section has been made by a company, every officer of the company who is in default shall be punishable with imprisonment for a term which may extend to three years.

108C. Restriction on the transfer of shares of foreign companies.—(1) No body corporate, or bodies corporate under the same management, which holds, or hold in the aggregate, ten per cent or more of the nominal value of the equity share capital of a foreign company, having an established place of business in India, shall transfer any share in such foreign company to any citizen of India or any body corporate incorporated in India except with the previous approval of the Central Government and such previous approval shall not be refused unless the Central Government is satisfied that such transfer would be prejudicial to the public interest.

(2) (a) Every body corporate which makes any transfer of shares in contravention of the provisions of this section, shall be punishable with fine which may extend to five thousand rupees.

(b) Where any contravention of this section has been made by a company, every officer of the company who is in default shall be punishable with imprisonment for a term which may extend to three years.

108D. Power of Central Government to direct companies not to give effect to the transfer.—(1) Where the Central Government is satisfied that as a result of the transfer of any share or block of shares of a company, a change in the controlling interest of the company is likely to take place and that such change is prejudicial to the interests of the company or to the public interest, that Government may direct the company not to give effect to the transfer of any such share or block of shares and—

(a) where the transfer of such share or block of shares has already been registered, not to permit the transferee or any nominee or proxy of the transferee to exercise any voting or other rights attaching to such share or block of shares.

(b) where the transfer of such share or block of shares has not been registered, not to permit any nominee or proxy of the transferor to exercise any voting or other rights attaching to such share or block of shares.

(2) Where any direction is made by the Central Government under sub-section (1), the share or the block of shares referred to therein shall stand re-transferred to the person from whom it was acquired and thereupon the amount paid by the transferee for the acquisition of such share or block of shares shall be refunded to him by the person from whom such share or block of shares was acquired by such transferee.

(3) If the refund referred to in sub-section (2) is not made within a period of thirty days from the date of the direction referred to in sub-section (1), the Central Government shall, on the application of the person entitled to get the refund, direct, by order, the refund of such amount and such order may be enforced as if it were a decree made by a civil court.

(4) The person to whom any share or block of shares stand re-transferred under sub-section (2) shall, on making refund under sub-section (2) or sub-section (3), be eligible to exercise voting or other rights attaching to such share or block of shares.

108E. Time within which refusal to be communicated.—Every request made to the Central Government for according its approval to the proposal for the acquisition of any share referred to in section 108A or the transfer of any share referred to in section 108C shall be presumed to have been granted unless, within a period of sixty days from the date of receipt of such request, the Central Government communicates to the person by whom the request was made, that the approval prayed for cannot be granted.

108F. Penalty for contravention of sections 108A, 108B or 108C.—(1) Every person who exercise any voting or other right in relation to any share acquired in contravention of the provisions of section 108A, section 108B or section 108C shall be punishable with imprisonment for a term which may extend to five years and shall also be liable to fine.

(2) If any company gives effect to any voting or other right exercised in relation to any share acquired in contravention of the provisions of section 108A, section 108B or section 108C, the company and every officer of the company who is in default shall be punishable with fine which may extend to five thousand rupees, or with imprisonment for a term which may extend to three years, or with both.

108G. Nothing in sections 108A to 108D to apply to Government companies, etc.—Nothing contained in section 108A, section 108B, section 108C or section 108D shall apply to the transfer of any share to, or by,—

(a) any company in which not less than fifty-one per cent of the share capital is held by the Central Government;

(b) any corporation (not being a company) established by or under any Central Act;

(c) any public financial institution specified by or under section 4A.

108H. Construction of references to "shares" or "share capital" in sections 108A to 108D.—References in sections 108A, 108B, 108C and 108D to shares or share capital, as the case may be, shall be construed as references to shares of share capital, respectively, of a body corporate owing any undertaking to which the provisions of Part A of Chapter III of the Monopolies and Restrictive Trade Practices Act, 1969 (54 of 1969) apply.

13. Amendment of section 141.—(1) In section 141 of the principal Act, for the word "Court", wherever it occurs, the words "Company Law Board" shall be substituted.

(2) Nothing in sub-section (1) shall affect any order

made by the Court under section 141 or any proceeding relating to any matter specified in that section which is pending before the Court at the commencement of the Companies (Amendment) Act, 1974.

14. Amendment of section 186.—In section 186 of the principal Act, in sub-section (1), for the word "Court", wherever it occurs, the words "Company Law Board" shall be substituted.

15. Insertion of new sections 187C and 187D.—After section 187B of the principal Act, the following sections shall be inserted, namely:—

"187C. Declaration by persons not holding beneficial interest in any share.—(1) Notwithstanding anything contained in section 150, section 153B or section 187B, a person, whose name is entered, at the commencement of the Companies (Amendment) Act, 1974, or at any time thereafter, in the register of members of a company as the holder of a share in that company but who does not hold the beneficial interest in such share, shall, within such time and in such form as may be prescribed, make a declaration to the company specifying the name and other particulars of the person who holds the beneficial interest in such share.

(2) Notwithstanding anything contained elsewhere in this Act, a person who holds a beneficial interest in a share or a class of shares of a company shall, within thirty days from the commencement of the Companies (Amendment) Act, 1974, or within thirty days after his becoming such beneficial owner, whichever is later, make a declaration to the company specifying the nature of his interest, particulars of the person in whose name the shares stand registered in the books of the company and such other particulars as may be prescribed.

(3) Whenever there is a change in the beneficial interest in such shares the beneficial owner shall, within thirty days from the date of such change, make a declaration to the company in such form and containing such particulars as may be prescribed.

(4) Notwithstanding anything contained in section 153 where any declaration referred to in sub-section (1), sub-section (2) or sub-section (3) is made to a company, the company shall make a note of such declaration, in its register of members and shall file, within thirty days from the date of receipt of the declaration by it, a return in the prescribed form with the Registrar with regard to such declaration.

(5) (a) If any person, being required by the provisions of sub-section (1), sub-section (2) or sub-section (3), to make a declaration, fails, without any reasonable excuse, to do so, he shall be punishable with fine which may extend to one thousand rupees for every day during which the failure continues.

(b) If a company fails to comply with the provisions of this section, the company, and every officer of the company who is in default, shall be punishable with fine which may extend to one hundred rupees for every day during which the default continues.

(6) Any charge, promissory note or any other collateral agreement, created, executed or entered into in relation to any share, by the ostensible owner thereof, or any hypothecation by the ostensible owner of any share, in respect of which a declaration is required to

be made under the foregoing provisions of this section, but not so declared, shall not be enforceable by the beneficial owner or any person claiming through him.

(7) Nothing in this section shall be deemed to prejudice the obligation of a company to pay dividend in accordance with the provisions of section 206, and the obligation shall, on such payment, stand discharged.

187D. *Investigation of beneficial ownership of shares in certain cases.*—Where it appears to the Central Government that there are good reasons so to do, it may appoint one or more Inspectors to investigate and report as to whether the provisions of section 187C have been complied with with regard to any share, and thereupon the provisions of section 247 shall, as far as may be, apply to such investigation as it were an investigation ordered under that section."

16. *Amendment of section 192.*—In section 192 of the principal Act, in sub-section (4),—

(i) in item (ii) of clause (ee), for the word and figures "section 294", the words and figures "section 294 or section 294AA" shall be substituted;

(ii) after clause (f), the following clause shall be inserted, namely:—

"(g) copies of the terms and conditions of appointment of a sole selling agent appointed under section 294 or of a sole selling agent or other person appointed under section 294AA."

17. *Insertion of new section 204A.*—After section 204 of the principal Act, the following section shall be inserted, namely:—

"204A. *Restrictions on the appointment of former managing agents or secretaries and treasurers to any office.*—

(1) Except with the previous approval of the—

(a) company in general meeting, and

(b) Central Government,

no company shall, during a period of five years from the commencement of the Companies (Amendment) Act, 1974, appoint as secretary, consultant or adviser or to any other office, by whatever name called,—

(i) any individual, firm or body corporate who, or which, had at any time after the 15th day of August, 1960, been holding office as the managing agents or secretaries and treasurers of the company, or

(ii) any associate of the managing agents or secretaries and treasurers as aforesaid:

Provided that where any such appointment has been made before the commencement of the Companies (Amendment) Act, 1974, no such appointment shall be continued by the company after a period of six months from such commencement unless such appointment has been approved by the company in general meeting and the Central Government before the expiry of the said period.

(2) (a) Where—

(i) any individual, firm or body corporate, who, or which, had at any time after the 15th day

of August, 1960, been holding office as the managing agents or secretaries and treasurers of the company, or

(ii) any associate of the managing agents or secretaries and treasurers as aforesaid;

has been appointed by such company at any time during a period of five years preceding the 3rd day of April, 1970, or at any time after that date, as its secretaries, consultant or adviser, or to any other office under it, by whatever name called, the Central Government may, if it appears to it that there is good reason for so doing, require the company to furnish to it such information as it may consider necessary, with regard to the terms and conditions of the appointment of such individual, firm or body corporate as secretary, consultant or adviser or as the holder of such other office, for the purpose of determining whether or not such terms and conditions are prejudicial to the interest of the company.

(b) If the company refuses or neglects to furnish any such information, the Central Government may appoint a competent person to investigate and report on the terms and conditions of appointment to any of the offices referred to in clause (a) and the provisions of section 240A shall, so far as may be, apply, to such investigation, as they apply to any other investigation made under any other provision of this Act.

(c) If, after perusal of the information furnished by the company, or, as the case may be, the report submitted by the person appointed under clause (b), the Central Government is of opinion that the terms and conditions of appointment to any of the offices referred to in clause (a) are prejudicial to the interests of the company, it may, by order, make such variations in those terms and conditions as would, in its opinion, no longer render such terms and conditions of appointment prejudicial to the interests of the company.

(d) As from such date as may be specified by the Central Government in the order aforesaid, the appointment referred to in clause (a) shall be regulated by the terms and conditions as varied by that Government.

(3) For the purposes of this section, the expression "appointment" includes re-appointment, employment and re-employment."

18. *Amendment of section 205.*—In section 205 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

"(2A) Notwithstanding anything contained in sub-section (1), on and from the commencement of the Companies (Amendment) Act, 1974, no dividend shall be declared or paid by a company for any financial year out of the profits of the company for that year arrived at after providing for depreciation in accordance with the provisions of sub-section (2), except after the transfer to the reserves of the company of such percentage of its profits for that year, not exceeding ten per cent as may be prescribed:

Provided that nothing in this sub-section shall be deemed to prohibit the voluntary transfer by a company of a higher percentage of its profits to the reserves in accordance with such rules as may be made by the Central Government in this behalf."

19. *Insertion of new sections 205A and 205B.*—After section 205 of the principal Act, the following sections

shall be inserted, namely:—

205A. Unpaid dividend to be transferred to special dividend account.—(1) Where, after the commencement of the Companies (Amendment) Act, 1974, a dividend has been declared by a company but has not been paid, or the warrant in respect thereof has not been posted, within forty-two days from the date of the declaration, to any shareholder entitled to the payment of the dividend, the company shall, within seven days from the date of expiry of the said period of forty-two days, transfer the total amount of dividend which remains unpaid or in relation to which no dividend warrant has been posted within the said period of forty-two days, to a special account to be opened by the company in that behalf in any scheduled bank, to be called "Unpaid Dividend Account of Company Limited/Company (Private) Limited".

(2) Where the whole or any part of any dividend, declared by a company before the commencement of the Companies (Amendment) Act, 1974, remains unpaid at such commencement, the company shall, within a period of six months from such commencement, transfer such unpaid amount to the account referred to in sub-section (1).

(3) Where, owing to inadequacy or absence of profits in any year, any company proposes to declare dividend out of the accumulated profits earned by the company in previous years and transferred by it to the reserves, such declaration of dividend shall not be made except in accordance with such rules as may be made by the Central Government in this behalf, and, where any such declaration is not in accordance with such rules, such declaration shall not be made except with the previous approval of the Central Government.

(4) If the default is made in transferring the total amount referred to in sub-section (1) or any part thereof to the unpaid dividend account of the concerned company the company shall pay, from the date of such default, interest on so much of the amount as has not been transferred to the said account, at the rate of twelve per cent per annum and the interest accruing on such amount shall ensure to the benefits of the members of the company in proportion to the amount remaining unpaid to them.

(5) Any money transferred to the unpaid dividend account of a company in pursuance of this section which remains unpaid or unclaimed for a period of three years from the date of such transfer, shall be transferred by the company to the general revenue account of the Central Government but a claim to any money so transferred to the general revenue account may be preferred to the Central Government by the person to whom the money is due and shall be dealt with as if such transfer to the general revenue account had not been made, the order, if any, for payment of the claim being treated as an order for refund of revenue.

(6) The company shall, when making any transfer under sub-section (5) to the general revenue account of the Central Government any unpaid or unclaimed dividend, furnish to such officer as the Central Government may appoint in this behalf a statement in the prescribed form setting forth in respect of all sums included in such transfer, the nature of the sums, the names and last known addresses of the person entitled to receive the sum, the

amount to which each person is entitled and the nature of his claim thereto and such other particulars as may be prescribed.

(7) The company shall be entitled to a receipt from the Reserve Bank of India for any money transferred by it to the general revenue account of the Central Government and such receipt shall be an effectual discharge of the company in respect thereof.

(8) If a company fails to comply with any of the requirements of this section the company and every officer of the company who is in default, shall be punishable with fine which may extend to five hundred rupees for every day during which the failure continues.

205B. Payment of unpaid or unclaimed dividend.—Any person claiming to be entitled to any money transferred under sub-section (5) of section 205A to the general revenue account of the Central Government, may apply to the Central Government for an order for payment of the money claimed; and the Central Government may, if satisfied, whether on a certificate by the company or otherwise, that such person is entitled to the whole or any part of the money claimed, make an order for the payment to that person of the sum due to him after taking such security from him as it may think fit.

20. Amendment of section 209.—In section 209 of the principal Act, in sub-section (4),—

- (i) the brackets and letter "(a)" shall be omitted;
- (ii) clauses (b), (c) and (d) shall be omitted.

21. Insertion of new section 209A.—After section 209 of the principal Act, the following section shall be inserted, namely:—

"209A. Inspection of books of account, etc., of companies.—(1) The books of account and other books and papers of every company shall be open to inspection during business hours—

- (i) by the Registrar, or
- (ii) by such officer of Government as may be authorised by the Central Government in this behalf;

Provided that such inspection may be made without giving any previous notice to the company or any office thereof.

(2) It shall be the duty of every director, other officer or employee of the company to produce to the person making inspection under sub-section (1), all such books of account and other books and papers of the company in his custody or control and to furnish him with any statement, information or explanation relating to the affairs of the company as the said person may require of him within such time and at such place as he may specify.

(3) It shall also be the duty of every director, other officer or employee of the company to give to the person making inspection under this section all assistance in connection with the inspection which the company may be reasonably expected to give.

(4) The person making the inspection under this section may, during the course of inspection,—

- (i) make or cause to be made copies of books of account and other books and papers, or

(ii) place or cause to be placed any marks of identification thereon in token of the inspection having been made.

(5) Notwithstanding anything contained in any other law for the time being in force or any contract to the contrary, any person making an inspection under this section shall have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 (5 of 1908), while trying a suit, in respect of the following matters, namely:—

(i) the discovery and production of books of account and other documents, at such place and such time as may be specified by such person;

(ii) summoning and enforcing the attendance of persons and examining them on oath;

(iii) inspection of any books, registers and other documents of the company at any place.

(6) Where an inspection of the books of account and other books and papers of the company has been made under this section, the person making the inspection shall make a report to the Central Government.

(7) Any officer authorised to make an inspection under this section shall have all the powers that a Registrar has under this Act in relation to the making of inquiries.

(8) If default is made in complying with the provisions of this section, every officer of the company who is in default shall be punishable with fine which shall not be less than five thousand rupees, and also with imprisonment for a term not exceeding one year.

(9) Where a director or any other officer of a company has been convicted of an offence under this section he shall, on and from the date on which he is so convicted, be deemed to have vacated his office as such and on such vacation of office, shall be disqualified for holding such office in any company, for a period of five years from such date.

22. *Amendment of section 217.*—In section 217 of the principal Act, after sub-section (2), the following sub-section shall be inserted, namely:—

(2.4) (a) The Board's report shall also include a statement showing the name of every employee of the company who—

(i) if employed throughout the financial year, was in receipt or remuneration for that year which, in the aggregate, was not less than thirty-six thousand rupees; or

(ii) if employed for a part of the financial year, was in receipt of remuneration for any part of that year, at a rate which, in the aggregate, was not less than three thousand rupees per month.

(b) The statement referred to in clause (a) shall also indicate,—

(i) whether any such employee is a relative of any director or manager of the company and if so, the name of such director, and

(ii) such other particulars as may be prescribed.

Explanation.—“Remuneration” has the meaning assigned to it in the *Explanation* to section 198.

23. *Amendment of section 224.*—In section 224 of the

Principal Act,—

(i) to sub-section (1), the following proviso shall be added, namely:—

“Provided that before any appointment or re-appointment of auditor or auditors is made by any company at any annual general meeting, a written certificate shall be obtained by the company from the auditor or auditors proposed to be so appointed to the effect that the appointment or re-appointment, if made, will be in accordance with the limits specified in sub-section (1B).”;

(ii) in sub-sections (1) and (1A), the words “unless he is a retiring auditor” shall be omitted;

(iii) after sub-section (1A), the following sub-sections shall be inserted, namely:—

“(1B) On and from the financial year next following the commencement of the Companies (Amendment) Act, 1974, no company or its Board of directors shall appoint or re-appoint any person or firm as its auditor if such person or firm is, at the date of such appointment or re-appointment, holding appointment as auditor of the specified number of companies or more than the specified number of companies:

Provided that in the case of a firm of auditors, “specified number of companies” shall be construed as specified number of companies per partner of the firm:

Provided further that where any partner of the firm is also a partner of any other firm or firms of auditors, the number of companies which may be taken into account, by all the firms together, in relation to such partner shall not exceed the specified number in the aggregate:

Provided also that where any partner of a firm of auditors is also holding office, in his individual capacity, as the auditor of one or more companies, the number of companies which may be taken into account is in his case shall not exceed the specified number, in the aggregate.

(1C) For the purposes of enabling a company to comply with the provisions of sub-section (1B), a person or firm holding, immediately before commencement of the Companies (Amendment) Act, 1974, appointment as the auditor of a number of companies exceeding the specified number, shall, within sixty days from such commencement, intimate his or its unwillingness to be re-appointed as the auditor from the financial year next following such commencement, to the company or companies of which he or it is not willing to be re-appointed as the auditor; and shall simultaneously intimate to the Registrar the names of the companies of which he or it is willing to be reappointed as the auditor and forward a copy of the intimation to each of the companies referred to therein.

Explanation I.—For the purposes of sub-sections (1B) and (1C), “specified number” means,—

(a) in the case of a person or firm holding appointment as auditor of a number of companies each of which has a paid-up share capital of less than rupees twenty-five lakhs, twenty such companies;

(b) in any other case, twenty companies out of which not more than ten shall be companies

each of which has a paid-up share capital of rupees twenty-five lakhs or more.

Explanation II.—In computing the specified number, the number of companies in respect of which or any part of which any person or firm has been appointed as an auditor, whether singly or in combination with any other person or firm, shall be taken into account;

(iv) in sub-section (2), for the words "At any annual general meeting", the words "Subject to the provisions of sub-section (1B) and section 224A, at any annual general meeting" shall be substituted.

24. Insertion of new section 224A.—After section 224 of the principal Act, the following section shall be inserted, namely:—

224A. Auditor not to be appointed except with the approval of the company by special resolution in certain cases.—(1) In the case of a company in which not less than twenty-five per cent of the subscribed share capital is held, whether singly or in any combination, by—

- (a) a public financial institution or a Government company or Central Government or any State Government, or
- (b) any financial or other institution established by any Provincial or State Act in which a State Government holds not less than fifty-one per cent of the subscribed share capital, or
- (c) a nationalised bank or an insurance company carrying on general insurance business,

the appointment or re-appointment at each annual general meeting of an auditor or auditors shall be made by a special resolution.

(2) Where any company referred to in sub-section (1) omits or fails to pass at its annual general meeting any special resolution appointing an auditor or auditors, it shall be deemed that no auditor or auditors had been appointed by the company at its annual general meeting, and thereupon the provisions of sub-section (3) of section 224 shall become applicable in relation to such company.

Explanation.—For the purposes of this section,—

- (a) "general insurance business" has the meaning assigned to it in the General Insurance (Emergency Provisions) Act, 1971 (17 of 1971);
- (b) "nationalised bank" means a corresponding new bank as defined in the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970).

25. Amendment of section 233B.—In section 233B of the principal Act,—

- (i) in sub-section (1), for the words beginning with "who shall be either" and ending with "prescribed qualifications", the following shall be substituted, namely:—

"who shall be a cost accountant within the meaning of the Cost and Works Accountants Act, 1959 (23 of 1959):

Provided that if the Central Government is of opinion that sufficient number of cost accountants within the meaning of the Cost and Works Accountants Act, 1959, are not available for conducting the audit of the cost accounts of companies generally, that Government may, by notification in the Official Gazette, direct that, for such period as may be specified in the said notification, such Chartered

Accountant within the meaning of the Chartered Accountants, Act, 1949 (38 of 1949) as possesses the prescribed qualifications, may also conduct the audit of the cost accounts of companies, and thereupon a Chartered Accountant possessing the prescribed qualifications may be appointed to audit the cost accounts of the company."

- (ii) for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) The auditor under this section shall be appointed by the Board of directors of the company with the previous approval of the Central Government."

- (iii) in sub-section (4), for the words "Company Law Board", the words "Central Government" shall be substituted;

- (iv) after sub-section (4), the following sub-sections shall be inserted, namely:—

"(5) (a) A person referred to in sub-section (3) or sub-section (4) of section 226 shall not be appointed or re-appointed for conducting the audit of the cost accounts of a company.

(b) A person appointed, under section 224, as an auditor of a company, shall not be appointed or re-appointed for conducting the audit of the cost accounts of that company.

(c) If a person, appointed for conducting the audit of cost accounts of a company, becomes subject, after his appointment, to any of the disqualifications specified in clause (a) or clause (b) of this sub-section, he shall, on and from the date on which he becomes so subject, cease to conduct the audit of the cost accounts of the company."

(6) Upon receipt of an order under sub-section (1), it shall be the duty of the company to give all facilities and assistance to the person appointed for conducting the audit of the cost accounts of the company.

(7) The company shall, within thirty days from the date of receipt of a copy of the report referred to in sub-section (4), furnish the Central Government with full information and explanations on every reservation or qualification contained in such report.

(8) If after considering the report referred to in sub-section (4) and the information and explanations furnished by the company under sub-section (7), the Central Government is of opinion that any further information or explanation is necessary, that Government may call for such further information and explanation and thereupon the company shall furnish the same within such time as may be specified by that Government.

(9) On receipt of the report referred to in sub-section (4) and the informations and explanations furnished by the company under sub-section (7) and sub-section (8), the Central Government may take such action on the report, in accordance with the provisions of this Act or any other law for the time being in force, as it may consider necessary.

(10) The Central Government may direct the company whose cost accounts have been audited under this section to circulate to its members, along with the notice of the annual general meeting to be held for the first time after the submission of such report, the whole or such portion of the said report as it may specify in this behalf.

(11) If default is made in complying with the provisions of this section, the company shall be liable

to be punished with fine which may extend to five thousand rupees, and every officer of the company who is in default, shall be liable to be punished with imprisonment for a term which may extend to three years, or with fine which may extend to five thousand rupees, or with both."

26. Amendment of section 269.—In section 269 of the principal Act,—

(i) in sub-section (1) (including the proviso thereto), the words "for the first time" wherever they occur, shall be omitted;

(ii) to sub-section (1), the following *Explanation* shall be added, namely:—

Explanation.—In this sub-section, and in sub-sections (3) and (5), "appointment" includes "re-appointment" and "whole-time director" includes "a director in the whole-time employment of the company";

(iii) after sub-section (2), the following sub-sections shall be inserted, namely:—

"(3) The Central Government shall not accord its approval under sub-section (1) in any case, unless it is satisfied that—

(a) it is in the interests of the company to have a managing or whole-time director,

(b) the proposed managing or whole-time director of the company is, in its opinion, a fit and proper person to be appointed as such and that the appointment of such person as managing or whole-time director is not against the public interest, and

(c) the terms and conditions of appointment of the proposed managing or whole-time director of the company are fair and reasonable.

(4) While according its approval under sub-section (1), the Central Government may, if it is of opinion that in the interests of the company it is necessary so to do, accord approval to the appointment for a period lesser than the period for which the person is proposed to be appointed by the company.

(5) If the appointment of a person as a managing or whole-time director is not approved by the Central Government, the person so appointed shall vacate his office as such managing or whole-time director on the date on which the decision of the Central Government is communicated to the company, and if he omits or fails to do so, he shall be punishable with fine which may extend to five hundred rupees for every day during which he omits or fails to vacate such office."

27. Insertion of new section 294AA.—After section 294A of the principal Act, the following section shall be inserted, namely:—

"294AA. *Power of Central Government to prohibit the appointment of sole selling agents in certain cases.*—(1) Where the Central Government is of opinion that the demand for goods of any category, to be specified by that Government, is substantially in excess of the production or supply of such goods and that the services of sole selling agents will not be necessary to create a market for such goods, the Central Government may, by notification in the Official Gazette, declare that sole selling agents shall not be appointed by a company for the sale of such goods for such period as may be specified in the declaration.

(2) No company shall appoint any individual, firm or body corporate, who or which has a substantial interest in the company, as sole selling agent of that company unless such appointment has been previously approved by the Central Government.

(3) No company having a paid-up share capital of rupees fifty lakhs or more shall appoint a sole selling agent except with the consent of the company accorded by a special resolution and the approval of the Central Government.

(4) The provisions of sub-sections (5), (6) and (7) of section 294 shall, so far as may be, apply to the sole selling, or the sole purchasing or buying, agents of a company.

(5) A company seeking approval under this section shall furnish such particulars as may be prescribed.

(6) Where any appointment has been made of a sole selling agent by a company before the commencement of the Companies (Amendment) Act, 1974, and the appointment is such that it could not have been made except on the authority of a special resolution passed by the company and the approval of the Central Government, if sub-section (2), sub-section (3) and sub-section (8), were in force at the time of such appointment, the company shall obtain such authority and approval within six months from such commencement; and if such authority and approval are not so obtained, the appointment of the sole selling agent shall stand terminated on the expiry of six months from such commencement.

(7) If the company in general meeting disapproves the appointment referred to in sub-section (3), such appointment shall, notwithstanding anything contained in sub-section (6), cease to have effect from the date of the general meeting.

(8) The provisions of this section except those of sub-section (1), shall apply so far as may be to the appointment by a company of a sole agent for the buying or purchasing of goods on behalf of the company.

Explanation.—In this section,—

(a) "appointment" includes "re-appointment",

(b) "substantial interest".—

(i) in relation to an individual, means the beneficial interest held by such individual or any of his relatives, whether singly or taken together, in the shares of the company, the aggregate amount paid-up on which exceeds five lakhs of rupees or five per cent of the paid-up share capital of the company, whichever is the lesser;

(ii) in relation to a firm, means the beneficial interest held by one or more partners of the firm or any relative of such partner, whether singly or taken together, in the shares of the company, the aggregate amount paid-up on which exceeds five lakhs of rupees or five per cent of the paid-up share capital of the company whichever is the lesser;

(iii) in relation to a body corporate, means the beneficial interest held by such body

corporate or one or more of its directors or any relative of such director, whether singly or taken together, in the shares of the company, the aggregate amount paid-up on which exceeds five lakhs of rupees or five per cent of the paid-up share capital of the company, whichever is the lesser.

28. *Amendment of section 297.*—In section 297 of the principal Act, to sub-section (1), the following proviso shall be added, namely:—

“Provided that in the case of a company having a paid-up share capital of not less than rupees one crore, no such contract shall be entered into except with the previous approval of the Central Government.”

29. *Amendment of section 314.*—In section 314 of the principal Act:—

(i) in clause (b) of sub-section (1), for the portion beginning with “no partner or relative” and ending with “legal or technical adviser”, the words “no partner or relative of such director, no firm in which such director, or a relative of such director, is a partner, no private company of which such director is a director or member, and no director or manager of such private company, shall hold any office or place of profit carrying a total monthly remuneration of five hundred rupees or more,

except that of managing director or manager,” shall be substituted;

(ii) after sub-section (1A), the following sub-section shall be inserted, namely:—

“(1B) Notwithstanding anything contained in sub-section (1),—

- (a) no partner or relative of a director or manager,
- (b) no firm in which such director or manager, or relative of either, is a partner,
- (c) no private company of which such a director or manager, or relative of either, is a director or member,

shall hold any office or place of profit in the company which carries a total monthly remuneration of not less than three thousand rupees, except with the prior consent of the company by a special resolution and the approval of the Central Government:

Provided that in a case where no office of profit could have been held in the company by a person if this section had been in force at the time when the appointment or re-appointment to such office of profit was made, the company shall, within a period of six months from the commencement of the Companies (Amendment) Act, 1974, obtain the approval of the Company in general meeting and of the Central Government for the holding by such person, of the office of profit.”

(iii) sub-section (2) shall be re-lettered as clause (a) thereof, and after clause (a), as so re-lettered, the following clause shall be inserted, namely:—

“(b) The company shall not waive the recovery of any sum refundable to it under clause (a) unless permitted to do so by the Central Government.”

(iv) after sub-section (2A), the following sub-sections shall be inserted, namely:—

“(2B) If, after the commencement of the Companies (Amendment) Act, 1974, any office or place of profit is held, without the prior consent of the company by a special resolution and the approval of the Central Government, the partner, relative, firm or private company appointed to such office or place of profit shall be liable to refund to the company any remuneration received or the monetary equivalent of any perquisite or advantage enjoyed by him on and from the date on which the office was so held by him.

(2C) If any office or place of profit is held in contravention of the provisions of the proviso to sub-section (1B), the director, partner, relative, firm, private company or manager concerned shall be deemed to have vacated his or its office as such on and from the expiry of six months from the commencement of the Companies (Amendment) Act, 1974, or the date next following the date of the general meeting of the company referred to in the said proviso, whichever is earlier, and shall be liable to refund to the company any remuneration received or the monetary equivalent of any perquisite or advantage enjoyed by him or it for the period immediately preceding the date aforesaid in respect of such office or place of profit.

(2D) The company shall not waive the recovery of any sum refundable to it under sub-section (2B) or (2C), as the case may be, unless permitted to do so by the Central Government.”

(v) in sub-section (3), for the words “within the meaning of sub-section (1)”, the words “within the meaning of this section” shall be substituted;

(vi) after sub-section (3), the following sub-section shall be inserted, namely:—

“(4) Nothing in this section shall apply to a person who being the holder of any office of profit in the company, is appointed by the Central Government, under section 408, as a director of the company.”

30. *Insertion of new section 383A.*—After section 383 of the principal Act, the following section shall be inserted, namely:—

“383A. *Certain companies to have secretaries.*—(1) Every company having a paid-up share capital of rupees twenty-five lakhs or more shall have a whole-time secretary, and where the Board of directors of any such company comprises only two directors, neither of them shall be the secretary of the company.

(2) Where, at the commencement of the Companies (Amendment) Act, 1974,—

(a) any firm or body corporate is holding office, as the secretary of a company, such firm or body corporate shall, within six months from such commencement, vacate office as secretary of such company;

(b) any individual is holding office as the secretary of more than one company having a paid-up share capital of rupees twenty-five lakhs or more, he shall, within a period of six months from such commencement, exercise his option as to the company of which he intends to continue as the secretary and shall, on and from such date, vacate office as secretary in relation to all other companies.”

31. Amendment of section 408.—In section 408 of the principal Act,—

- (i) in sub-section (1), for the words “not more than two persons”, the words “such number of persons as the Central Government may, by order in writing, specify as being necessary to effectively safeguard the interests of the company, or its shareholders or the public interest” shall be substituted;
- (ii) in sub-section (2), for the words “not more than two persons”, the words “such number of persons as the Central Government may, by order in writing, specify as being necessary to effectively safeguard the interest of the company, or its shareholders or the public interest” shall be substituted;

(iii) after sub-section (5), the following sub-sections shall be inserted, namely:—

“(6) Notwithstanding anything contained in this Act or in any other law for the time being in force, where any person is appointed by the Central Government to hold office as director or additional director of a company in pursuance of sub-section (1) or sub-section (2), the Central Government may issue such directions to the company as it may consider necessary or appropriate in regard to its affairs.

(7) The Central Government may require the persons appointed as directors or additional directors in pursuance of sub-section (1) or sub-section (2) to report to the Central Government from time to time with regard to the affairs of the company.”

32. Amendment of section 591.—Section 591 of the principal Act shall be re-numbered as sub-section (1) thereof, and after sub-section (1), as so re-numbered, the following sub-section shall be inserted, namely:—

“(2) Notwithstanding anything contained in sub-section (1), where not less than fifty per cent of the paid-up share capital (whether equity or preference or partly equity and partly preference) of a company incorporated outside India and having an established place of business in India, is held by one or more citizens of India or by one or more bodies corporate incorporated in India, or by one or more citizens of India and one or more bodies corporate incorporated in India, whether singly or in the aggregate, such company shall comply with such of the provisions of this Act as may be prescribed with regard to the business carried on by it in India, as if it were a company incorporated in India.”

33. Amendment of section 600.—In section 600 of the principal Act, sub-section (3) shall be re-lettered as clause (a) thereof, and after clause (a), as so re-lettered, the following clause shall be inserted, namely:—

“(b) on and from the commencement of the Companies (Amendment) Act, 1974,—

- (i) the provisions of section 159 shall, subject to such modifications or adaptations as may be made therein by the rules made under this Act, apply to a foreign company having an established place of business in India, as they apply to a company incorporated in India;
- (ii) the provisions of sections 209, 209A, 233A and 233B and sections 234 to 246 (both inclusive) shall, so far as may be, apply only to the Indian

business of a foreign company having an established place of business in India, as they apply to a company incorporated in India.”

34. Amendment of section 616.—In section 616 of the principal Act, after clause (d), the following clause shall be inserted, namely:—

“(e) to such body corporate, incorporated by any Act for the time being in force, as the Central Government may, by notification in the Official Gazette, specify in this behalf, subject to such exceptions, modifications or adaptations, as may be specified in the notification.”

35. Amendment of section 619.—In section 619 of the principal Act, to sub-section (2), the following proviso shall be added, namely:—

“Provided that the limits specified in sub-sections (1B) and (1C) of section 224 shall apply in relation to the appointment or re-appointment of an auditor under this sub-section.”

36. Insertion of new section 619B.—After section 619A of the principal Act, the following section shall be inserted, namely:—

“619B. *Provisions of section 619 to apply to certain companies.*—The provisions of section 619 shall apply to a company in which not less than fifty per cent of the paid-up share capital is held by one or more of the following or any combination thereof, as if it were a Government company, namely:—

- (a) the Central Government and one or more Government companies;
- (b) any State Government or Governments and one or more Government companies;
- (c) the Central Government, one or more State Government and one or more Government companies;
- (d) the Central Government and one or more corporations owned or controlled by the Central Government;
- (e) the Central Government, one or more State Governments and one or more corporations owned or controlled by the Central Government;
- (f) one or more corporations owned or controlled by the Central Government or the State Government;
- (g) more than one Government company.”

37. Amendment of section 637A.—In section 637A of the principal Act,—

- (i) in sub-section (1), for the words “Central Government”, wherever they occur, the words “Central Government or Company Law Board” shall be substituted;
- (ii) in sub-section (2),—
 - (a) for the words “Central Government”, the words “Central Government or Company Law Board” shall be substituted;
 - (b) in clauses (a) and (b) after the words “the Government”, the words “or Board” shall be inserted.

38. Insertion of new section 637AA.—After section 637A of the principal Act, the following section shall be inserted, namely:—

637AA. Power of Central Government to fix a limit with regard to remuneration.—Notwithstanding anything contained in section 198, section 309 or section 374, the Central Government may, while according its approval under section 269, to any appointment or to any remuneration under section 309, section 310, section 311 or section 387, fix the remuneration of the person so appointed or the remuneration, as the case may be, within the limits specified in this Act, at such amount or percentage of profits of the company, as it may deem fit and while fixing the remuneration, the Central Government shall have regard to—

- (a) the financial position of the company;
- (b) the remuneration or commission drawn by the individual concerned in any other capacity, including his capacity as a sole selling agent;
- (c) the remuneration or commission drawn by him from any other company;
- (d) professional qualifications and experience of the individual concerned;
- (e) public policy relating to the removal of disparities in income.

39. Amendment of section 641.—In section 641 of the principal Act, in sub-section (3), for the portion beginning with “comprised in one session or” and ending with “session immediately following”, the following shall be substituted, namely:—

“comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid.”

40. Amendment of section 642.—In section 642 of the principal Act, in sub-section (3), for the portion beginning with “comprised in one session or” and ending with “session immediately following”, the following shall be substituted, namely:—

“comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid.”

41. Insertion of new Schedule XIII.—After Schedule XII of the principal Act, the following Schedule shall be inserted, namely:—

“SCHEDULE XIII

(see section 108B)

PART I

1. Aircraft.
2. Air transport.
3. Arms and ammunition and allied items of defence equipment.
4. Atomic energy.
5. Coal and lignite.
6. Heavy castings and forgings of iron and steel.
7. Heavy electrical plant including large hydraulic and steam turbines.
8. Heavy plant and machinery required for iron

and steel production, for mining, for machine tool manufacture and for such other basic industries as may be specified by the Central Government.

9. Iron and steel.
10. Mineral oils.
11. Minerals specified in the Schedule to the Atomic Energy (Control of Production and Use) Order, 1953.
12. Mining and processing of copper, lead, zinc, tin, molybdenum and wolfram.
13. Mining of iron ore, manganese ore, chrome ore, gypsum, sulphur, gold and diamond.
14. Railway transport.
15. Ship-building.
16. Telephones and telephone cables, telegraph and wireless apparatus (excluding radio receiving sets).

PART II

1. Aluminium and other non-ferrous metals not included in Part I.
2. All other minerals except “minor minerals” as defined in rule 3 of the Minerals Concession Rules, 1949.
3. Antibiotics and other essential drugs.
4. Basic and intermediate products required by chemical industries such as the manufacture of drugs, dyestuffs and plastics.
5. Carbonisation of coal.
6. Chemical pulp.
7. Ferro alloys and tool steels.
8. Fertilizers.
9. Machine tools.
10. Road Transport.
11. Sea transport.
12. Synthetic rubber.

42. Substitution of new section for section 22 of Act 42 of 1956.—For section 22 of the Securities Contracts (Regulation) Act, 1956, the following section shall be substituted, namely:—

22. Right of appeal against refusal of stock exchanges to list securities of public companies.—Where a recognised stock exchange acting in pursuance of any power given to it by its bye-laws, refuses to list the securities of any public company, the company shall be entitled to be furnished with reasons for such refusal, and may,—

- (a) within fifteen days from the date on which the reasons for such refusal are furnished to it, or
- (b) where the stock exchange has omitted or failed to dispose of, within the time specified in sub-section (1) of section 73 of the Companies Act, 1956 (1 of 1956), (hereafter in this section referred to as the “specified time”), the application for permission for the shares or debentures to be dealt with on the stock exchange, within fifteen days from the date of expiry of the specified time or within such further period, not exceeding one month, as the Central Government may, on sufficient cause being shown, allow.

appeal to the Central Government against such refusal, omission or failure, as the case may be, and thereupon the Central Government may, after giving the stock exchange an opportunity of being heard.—

- (i) vary or set aside the decision of the stock exchange, or
- (ii) where the stock exchange has omitted or failed to dispose of the application within the specified time, grant or refuse the permission,

and where the Central Government sets aside the decision of the recognised stock exchange or grants the permission, the stock exchange shall act in conformity with the orders of the Central Government.

43. *Amendment of Act 54 of 1969.*—In the Monopolies and Restrictive Trade Practices Act, 1969, in clause (g) of section 2,—

- (i) in sub-clause (iii) (c), the words “within the meaning of section 370 of the Companies Act, 1956 (1 of 1956),” shall be omitted;
- (ii) in sub-clause (v), the words “within the meaning of the said section 370” shall be omitted;
- (iii) after sub-clause (vii), but before the *Illustration*, the following *Explanations* shall be inserted, namely:—

“*Explanation I.*—For the purposes of this Act, two undertakings, owned by bodies corporate, shall be deemed to be under the same management,—

- (i) if one such body corporate exercises control over the other or both are under the control of the same group or any of the constituents of the same group; or
- (ii) if the managing director or manager of one such body corporate is the managing director or manager of the other; or
- (iii) if one such body corporate holds not less than one-third of the equity shares in the other or controls the composition of not less than one-third of the total membership of the Board of directors of the other; or
- (iv) if one or more directors of one such body corporate constitute, or at any time within a period of six months immediately preceding the day when the question arises as to whether such bodies corporate are under the same management, constituted (whether independently or together with the relatives of such directors) one-third of the directors of the other; or
- (v) if the same individual or individuals belonging to a group, while holding (whether by themselves or together with their relatives) not less than one-third of the equity shares in one such body corporate also hold (whether by themselves or together with their relatives) not less than one-third of the equity shares in the other; or
- (vi) if the same body corporate or bodies corporate belonging to a group, holding not less than one-third of the equity shares in one body corporate, also hold not less than one-third of the equity shares in the other; or
- (vii) if not less than one-third of the total voting

power with respect to any matter relating to each of the two bodies corporate is exercised or controlled by the same individual whether independently or together with his relatives or the same body corporate (whether independently or together with its subsidiaries); or

- (viii) if not less than one-third of the total voting power with respect to any matter relating to each of the two bodies corporate is exercised or controlled by the same individuals belonging to a group or by the same bodies corporate belonging to a group, or jointly by such individual or individuals and one or more of such bodies corporate; or
- (ix) if the directors of the one such body corporate are accustomed to act in accordance with the directions or instructions of one or more of the directors of the other, or if the directors of both the bodies corporate are accustomed to act in accordance with the directions or instructions of an individual, whether belonging to a group or not.

Explanation II.—If a group exercises control over a body corporate, that body corporate and every other body corporate, which is a constituent of or controlled by, the group shall be deemed to be under the same management.

Explanation III.—If two or more bodies corporate under the same management hold, in the aggregate, not less than one-third equity share capital in any other body corporate, such other body corporate shall be deemed to be under the same management as the first-mentioned bodies corporate.

Explanation IV.—In determining whether or not two or more bodies corporate are under the same management, the shares held by public financial institutions in such bodies corporate shall not be taken into account.”

Assented to on 11th September, 1974.

THE PAYMENT OF BONUS (AMENDMENT) ACT, 1974

(ACT No. 42 OF 1974)

AN

ACT

furth^r to amend the *Payment of Bonus Act, 1965*

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title.*—This Act may be called the *Payment of Bonus (Amendment) Act, 1974*.

2. *Amendment of section 10.*—In section 10 of the *Payment of Bonus Act, 1965* (21 of 1965) (hereinafter referred to as the principal Act), after sub-section (3), the following sub-section shall be inserted, namely:—

- (4) The provisions of sub-section (2) shall apply also in relation to the payment of minimum bonus by every employer to every employee in respect of the accounting year commencing on any day in the year 1973 as they apply in relation to the payment of minimum bonus in respect of the accounting year commencing on any day in the year 1971 and accordingly for the purposes of such application, the reference to "the accounting year commencing on any day in the year 1971", or any reference to "that accounting year", in that sub-section shall be construed as a reference to "the accounting year commencing on any day in the year 1973".

3. *Amendment of section 13.*—In section 13 of the principal Act, in the proviso, for the words and figures "in respect of the accounting year commencing on any day in the year 1971 and in respect of the accounting year commencing on any day in the year 1972", the words and figures "in respect of the accounting year commencing on any day in the year 1971 or 1972 or 1973" shall be substituted.

Assented to on 23rd September, 1974.

THE INTEREST-TAX ACT, 1974

(ACT NO. 45 OF 1974)

AN

ACT

to impose a special tax on interest in certain cases.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

1. *Short title and extent.*—(1) This Act may be called the Interest-tax Act, 1974.

(2) It extends to the whole of India.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(1) "assessee" means a person by whom interest-tax or any other sum of money is payable under this Act and includes—

(a) every person in respect of whom any proceeding under this Act has been taken for the assessment of his chargeable interest or of the amount of refund due to him or of the chargeable interest of any other person, in respect of which he is assessable or of the amount of refund due to such other person;

(b) every person who is deemed to be an assessee in default under any provision of this Act;

(2) "assessment" includes re-assessment;

(3) "assessment year" means the period of twelve months commencing on the 1st day of April, every year;

(4) "Board" means the Central Board of Direct Taxes

constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);

(5) "chargeable interest" means the total amount of interest, referred to in section 5, computed in the manner laid down in section 6;

(6) "Income-tax Act" means the Income-tax Act, 1961 (43 of 1961);

(7) "interest" means interest on loans and advances made in India and includes—

(a) commitment charges on unutilised portion of any credit sanctioned for being availed of in India; and

(b) discount on promissory notes and bills of exchange drawn or made in India,

but does not include—

(i) any amount chargeable to income-tax, under the Income-tax Act, under the head "Interest on securities"; and

(ii) discount on treasury bills;

(8) "prescribed" means prescribed by rules made under this Act;

(9) "scheduled bank" means the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955) a subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959) a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) or any other bank, being a bank included in the Second Schedule to the Reserve Bank of India Act, 1934 (2 of 1934);

(10) all other words and expressions used herein but not defined and defined in the Income-tax Act shall have the meanings respectively assigned to them in that Act.

3. *Tax authorities.*—(1) Every Director of Inspection, Commissioner of Income-tax, Additional Commissioner of Income-tax, Appellate Assistant Commissioner of Income-tax, Inspecting Assistant Commissioner of Income-tax, Income-tax Officer and Inspector of Income-tax, shall have the like powers and perform the like functions, under this Act as he has and performs under the Income-tax Act, and for the exercise of his powers and the performance of his functions, his jurisdiction under this Act shall be the same as he has under the Income-tax Act.

(2) All officers and persons employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Board:

Provided that no such orders, instructions or directions shall be issued—

(a) so as to require any tax authority to make a particular assessment or to dispose of a particular case in a particular manner; or

(b) so as to interfere with the discretion of the Appellate Assistant Commissioner in the exercise of his appellate functions.

(3) Every Income-tax Officer employed in the execution of this Act shall observe and follow the orders, instructions and directions issued for his guidance by the Director of Inspection or by the Commissioner or by the Inspecting Assistant Commissioner within whose jurisdiction he performs his functions.

4. *Charge of tax.*—Subject to the provisions of this Act, there shall be charged on every scheduled bank for every assessment year commencing on or after the 1st day of April, 1975, a tax (in this Act referred to as interest-tax) in respect of its chargeable interest of the previous year at the rate of seven per cent of such chargeable interest.

5. *Scope of chargeable interest.*—Subject to the provisions of this Act, the chargeable interest of any previous year of a scheduled bank shall be the total amount of interest (other than interest on loans and advances made to scheduled banks) accruing or arising to the bank in that previous year.

6. *Computation of chargeable interest.*—(1) Subject to the provisions of sub-section (2), in computing the chargeable interest of a previous year, there shall be allowed from the total amount of interest (other than interest on loans and advances made to scheduled banks) accruing or arising to the assessee in the previous year, a deduction in respect of the amount of interest which is established to have become a bad debt during the previous year:

Provided that such interest has been taken into account in computing the chargeable interest of the assessee of an earlier previous year and the amount has been written off as irrecoverable in the accounts of the assessee for the previous year during which it is established to have become a bad debt.

Explanation.—For the removal of doubts, it is hereby declared that in computing the chargeable interest of a previous year, no deduction, other than the deduction specified in this sub-section, shall be allowed from the total amount of interest accruing or arising to the assessee.

(2) In computing the chargeable interest of a previous year, the amount of interest which accrues or arises to the assessee before the 1st day of August, 1974 shall not be taken into account.

7. *Return of chargeable interest.*—(1) In the case of every scheduled bank, its principal officer, or where in the case of a non-resident schedule bank any person has been treated as its agent under section 163 of the Income-tax Act, such person, shall furnish a return of the chargeable interest of the scheduled bank of the previous year in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed, before the 30th day of June of the assessment year:

Provided that on an application made in this behalf, the Income-tax Officer may, in his discretion, extend the date for the furnishing of the return.

(2) Without prejudice to the provisions of sub-section (1), the Income-tax Officer may, before the end of the relevant assessment year, serve a notice upon the principal officer of any scheduled bank, or where in the case of a non-resident scheduled bank any person has been treated

as its agent under section 163 of the Income-tax Act, upon such person, requiring him to furnish within thirty days from the date of service of the notice a return of the chargeable interest of the scheduled bank of the previous year in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be prescribed:

Provided that on an application made in this behalf, the Income-tax Officer may, in his discretion, extend the date for the furnishing of the return.

(3) Any assessee who has not furnished a return within the time allowed under sub-section (1) or sub-section (2), or having furnished a return under sub-section (1) or sub-section (2) discovers any omission or wrong statement therein, may furnish a return or a revised return, as the case may be, at any time before the assessment is made.

8. *Assessment.*—(1) For the purposes of making an assessment under this Act, the Income-tax Officer may serve on any person who has furnished a return under section 7 or upon whom a notice has been served under sub-section (2) of section 7 (whether a return has been furnished or not) a notice requiring him on a date therein to be specified, to produce or cause to be produced such accounts or documents or evidence as the Income-tax Officer may require for the purposes of this Act and may, from time to time, serve further notices requiring the production of such further accounts or documents or other evidence as he may require.

(2) The Income-tax Officer, after considering such accounts, documents or evidence, if any, as he has obtained under sub-section (1) and after taking into account any relevant material which he has gathered, shall, by an order in writing, assess the chargeable interest and the amount of the interest-tax payable on the basis of such assessment.

9. *Self-assessment.*—(1) Where a return has been furnished under section 7 and the interest-tax payable on the basis of that return exceeds any interest-tax already paid under any provision of this Act, the assessee shall pay the interest-tax so payable within thirty days of furnishing the return.

(2) After an assessment under section 8 has been made, any amount paid under sub-section (1) shall be deemed to have been paid towards such assessment.

(3) If any assessee fails to pay the interest-tax or any part thereof in accordance with the provisions of sub-section (1), he shall, unless an assessment under section 8 has been made before the expiry of thirty days referred to in that sub-section, be liable, by way of penalty, to pay such amount as the Income-tax Officer may direct, and in the case of a continuing failure, such further amount or amounts as the Income-tax Officer may, from time to time, direct, so, however, that the total amount of penalty does not exceed fifty per cent of the amount of such interest-tax or part, as the case may be:

Provided that before levying any such penalty, the assessee shall be given a reasonable opportunity of being heard.

10. *Interest escaping assessment.*—If—

(a) the Income-tax Officer has reason to believe that by reason of the omission or failure on the part of the assessee to make a return under

section 7 for any assessment year or to disclose fully and truly all material facts necessary for his assessment for any assessment year, chargeable interest for that year has escaped assessment or has been under-assessed or has been made the subject of excessive relief under this Act, or

- (b) notwithstanding that there has been no omission or failure as mentioned in clause (a) on the part of the assessee, the Income-tax Officer has, in consequence of information in his possession, reason to believe that chargeable interest assessable for any assessment year has escaped assessment or has been under-assessed or has been the subject of excessive relief under this Act,

he may, in cases falling under clause (a), at any time, and in cases falling under clause (b), at any time within four years of the end of that assessment year, serve on the assessee a notice containing all or any of the requirements which may be included in a notice under section 7, and may proceed to assess or re-assess the amount chargeable to interest-tax, and the provisions of this Act shall, so far as may be, apply, as if the notice were a notice issued under that section.

11. Advance payment of interest-tax.—(1) Interest-tax shall be payable in advance during the financial year in respect of the chargeable interest of the period which would be the previous year for the immediately following assessment year in accordance with the provisions of this section.

(2) Interest-tax shall be payable in advance in two instalments on the following dates during the financial year, namely:—

- (i) the 15th day of September in respect of the chargeable interest accruing or arising during the first half of the previous year; and
- (ii) the 15th day of March in respect of the chargeable interest accruing or arising during the second half of the previous year.

(3) Every assessee shall, in each financial year, before each of the dates on which an instalment of interest-tax is payable in advance, send to the Income-tax Officer an estimate of the chargeable interest accruing or arising in the relevant part of the previous year and the interest-tax payable in advance on such chargeable interest and shall pay such amount of interest-tax as accords with his estimate on or before the relevant date specified in sub-section (2).

(4) Every estimate under this section shall be sent in the prescribed form and verified in the prescribed manner.

(5) If any assessee does not pay on the specified date any instalment of interest-tax payable in advance, he shall be deemed to be an assessee in default in respect of such instalment.

12. Penalty for failure to furnish returns, comply with notices, concealment of interest, etc.—If, in the course of any proceedings under this Act, the Income-tax Officer or the Appellate Assistant Commissioner is satisfied that any person—

- (a) has, without reasonable cause, failed to furnish the return of chargeable interest which he was required to furnish under sub-section (1) of section 7 or by notice given under sub-section (2) of section 7 or section 10 or has, without reasonable cause, failed to furnish it within the time allowed and in the manner required by sub-

section (1) of section 7 or by such notice, as the case may be, or

- (b) has, without reasonable cause, failed to comply with a notice under sub-section (1) of section 8, or
- (c) has concealed the particulars of his chargeable interest or furnished inaccurate particulars of such interest,

he may direct that such person shall pay by way of penalty,—

- (i) in the cases referred to in clause (a), in addition to the interest-tax payable by him, a sum equal to two per cent of the assessed tax for every month during which the default continued, but not exceeding in the aggregate fifty per cent of the assessed tax.

Explanation.—In this clause, “assessed tax” means interest-tax chargeable under the provisions of this Act, as reduced by the sum, if any, paid in advance under section 11;

- (ii) in the cases referred to in clause (b), in addition to the interest-tax payable by him, a sum which shall not be less than ten per cent but which shall not exceed fifty per cent of the amount of the interest-tax which would have been avoided if the return made by him had been accepted as correct;

- (iii) in the cases referred to in clause (c), in addition to the interest-tax payable by him, a sum which shall not be less than, but which shall not exceed twice, the amount of interest tax which would have been avoided if the return made by him had been accepted as correct;

Provided that in a case falling under clause (c) the Income-tax Officer shall not impose any penalty without the previous approval of the Inspecting Assistant Commissioner.

13. Penalty for false estimate of, or failure to pay, interest-tax in advance.—If, in the course of any proceedings in connection with the assessment under section 8, the Income-tax Officer is satisfied that any assessee—

- (a) has furnished under section 11 an estimate of the interest-tax payable in advance by him which he knew or had reason to believe to be untrue, or
- (b) has, without reasonable cause, failed to furnish an estimate of the interest-tax payable in advance by him in accordance with the provisions of section 11.

he may direct that the assessee shall, in addition to the interest-tax payable by him, pay by way of penalty a sum—

- (i) which, in the case referred to in clause (a), shall not be less than ten per cent but shall not exceed one and a half times the amount by which the interest-tax paid in advance during the financial year immediately preceding the assessment year, falls short of eighty-five per cent of the interest-tax chargeable under the provisions of this Act;
- (ii) which, in the case referred to in clause (b), shall not be less than ten per cent, but shall not exceed one and a half times of eighty-five per cent of the interest-tax chargeable under the provisions of this Act.

14. *Opportunity of being heard.*—No order imposing a penalty under section 12 or section 13 shall be made unless the assessee has been heard, or has been given a reasonable opportunity of being heard.

15. *Appeals to the Appellate Assistant Commissioner.*—
(1) Any person objecting to the amount of interest-tax for which he is assessed by the Income-tax Officer or denying his liability to be assessed under this Act, or objecting to any penalty or fine imposed by the Income-tax Officer, or to the amount allowed by the Income-tax Officer by way of any relief under any provision of this Act or to any refusal by the Income-tax Officer to grant relief or to an order of rectification having the effect of enhancing the assessment or reducing the refund, or to an order refusing to allow the claim made by the assessee for a rectification under section 17, may appeal to the Appellate Assistant Commissioner.

(2) Every appeal shall be in the prescribed form and shall be verified in the prescribed manner.

(3) An appeal shall be presented within thirty days of the following date, that is to say,—

(a) where the appeal relates to assessment or penalty or fine, the date of service of the notice of demand relating to the assessment or penalty or fine, or

(b) in any other case, the date on which the intimation of the order sought to be appealed against is served.

Provided that the Appellate Assistant Commissioner may admit an appeal after the expiration of the said period if he is satisfied that the appellant had sufficient cause for not presenting it within that period.

(4) The Appellate Assistant Commissioner shall hear and determine the appeal and, subject to the provisions of this Act, pass such orders as he thinks fit and such orders may include an order enhancing the assessment or penalty.

Provided that an order enhancing the assessment or penalty shall not be made unless the person affected thereby has been given a reasonable opportunity of showing cause against such enhancement.

(5) The procedure to be adopted in the hearing and determination of the appeals shall, with any necessary modification, be in accordance with the procedure applicable in relation to income-tax.

16. *Appeals to Appellate Tribunal.*—(1) Any assessee aggrieved by an order passed by a Commissioner under section 19, or an order passed by an Appellate Assistant Commissioner under any provision of this Act, may appeal to the Appellate Tribunal against such order.

(2) The Commissioner may, if he objects to any order passed by the Appellate Assistant Commissioner under any provision of this Act, direct the Income-tax Officer to appeal to the Appellate Tribunal against the order.

(3) Every appeal under sub-section (1) or sub-section (2) shall be filed within sixty days of the date on which the order sought to be appealed against is communicated to the assessee or to the Commissioner, as the case may be.

(4) The Income-tax Officer or the assessee, as the case may be, on receipt of notice that an appeal against the order of the Appellate Assistant Commissioner has been preferred under sub-section (1) or sub-section (2) by the other party may, notwithstanding that he may not have

appealed against such order or any part thereof, within thirty days of the receipt of the notice, file a memorandum of cross-objections, verified in the prescribed manner, against any part of the order of the Appellate Assistant Commissioner, and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (3).

(5) The Appellate Tribunal may admit an appeal or permit the filing of a memorandum of cross-objections after the expiry of the relevant period referred to in sub-section (3) or sub-section (4), if it is satisfied that there was sufficient cause for not presenting it within that period.

(6) An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner and shall, except in the case of an appeal referred to in sub-section (2) or a memorandum of cross-objections referred to in sub-section (4), be accompanied by a fee of one hundred and twenty five rupees.

(7) Subject to the provisions of this Act, in hearing and making an order on any appeal under this section, the Appellate Tribunal shall exercise the same powers and follow the same procedure as it exercises and follows in hearing and making an order on any appeal under the Income-tax Act.

17. *Rectification of mistakes.*—(1) With a view to rectifying any mistake apparent from the record, the Commissioner, the Income-tax Officer, the Appellate Assistant Commissioner and the Appellate Tribunal may, of his, or its, own motion or on an application by the assessee in this behalf, amend any order passed by him or it in any proceeding under this Act within four years of the date on which such order was passed.

(2) An amendment which has the effect of enhancing the assessment or reducing a refund or otherwise increasing the liability of the assessee shall not be made under this section unless the authority concerned has given notice to the assessee of its intention so to do and has allowed the assessee a reasonable opportunity of being heard.

(3) Where an amendment is made under this section, the order shall be passed in writing by the authority concerned.

(4) Subject to the other provisions of this Act, where any such amendment has the effect of reducing the assessment, the Income-tax Officer shall make any refund which may be due to such assessee.

(5) Where any such amendment has the effect of enhancing the assessment or reducing the refund already made, the Income-tax Officer shall serve on the assessee a notice of demand in the prescribed form specifying the sum payable.

18. *Interest-tax deductible in computing total income under Income-tax Act.*—Notwithstanding anything contained in the Income-tax Act, in computing the income of a scheduled bank chargeable to income-tax under the head "Profits and gains of business or profession", the interest-tax payable by the scheduled bank for any assessment year shall be deductible from the profits and gains of the bank assessable for that assessment year.

19. *Revision of order prejudicial to revenue.*—(1) The Commissioner may call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by the Income-tax Officer is erroneous in so far as it is prejudicial to the interests of the revenue, he may, after giving the assessee an opportunity of being heard and after making or causing to be

made such enquiry as he deems necessary pass such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment, or cancelling the assessment and directing a fresh assessment.

(2) No order shall be made under sub-section (1) —

(a) to revise an order of re-assessment made under section 10, or

(b) after the expiry of two years from the date of the order sought to be revised.

(3) Notwithstanding anything contained in sub-section (2) an order in revision under this section may be passed at any time in the case of an order which has been passed in consequence of or to give effect to, any finding or direction contained in an order of the Appellate Tribunal, the High Court or the Supreme Court.

Explanation. —In computing the period of limitation for the purposes of sub-section (2), any period during which any proceeding under this section is stayed by an order or injunction of any court shall be excluded.

20. *Revision of orders by Commissioner.* —(1) The Commissioner may, either of his own motion or on an application by the assessee for revision, call for the record of any proceeding under this Act which has been taken by an Income-tax Officer or Appellate Assistant Commissioner subordinate to him and may make such enquiry or cause such enquiry to be made and, subject to the provisions of this Act, may pass such order thereon, not being an order prejudicial to the assessee, as he thinks fit.

(2) The Commissioner shall not of his own motion revise any order under this section if the order has been made more than one year previously.

(3) In the case of an application for revision under this section by the assessee, the application shall be made within one year from the date on which the order in question was communicated to him or the date on which he otherwise came to know of it, whichever is earlier:

Provided that the Commissioner may, if he is satisfied that the assessee was prevented by sufficient cause from making the application within that period, admit an application made after the expiry of that period.

(4) The Commissioner shall not revise any order under this section in the following cases:—

(a) where an appeal against the order lies to the Appellate Assistant Commissioner or to the Appellate Tribunal but has not been made and the time within which such appeal may be made has not expired, or, in the case of an appeal to the Appellate Tribunal, the assessee has not waived his right of appeal; or

(b) where the order is pending on an appeal before the Appellate Assistant Commissioner; or

(c) where the order has been made the subject of an appeal to the Appellate Tribunal.

(5) Every application by an assessee for revision under this section shall be accompanied by a fee of twenty-five rupees.

Explanation 1. —An order by the Commissioner declining to interfere shall, for the purposes of this section, be deemed not to be an order prejudicial to the assessee.

Explanation 2. —For the purposes of this section, the Appellate Assistant Commissioner shall be deemed to be an authority subordinate to the Commissioner.

21. *Application of provisions of Income-tax Act.* —The provisions of the following sections and Schedules of the Income-tax Act and the Income-tax (Certificate Proceedings) Rules, 1962, as in force from time to time, shall apply with necessary modifications as if the said provisions and the rules referred to interest-tax instead of income-tax:—

2(43B) and (44), 118, 125, 129, 130, 130A, 131, 132, 132A, 133 to 136 (both inclusive), 138, 140, 156, 160, 161, 162, 163, 166, 167, 170, 173, 175, 176, 178, 179, 220 to 227 (both inclusive), 228A, 229, 231, 232, 237 to 242 (both inclusive), 244, 245, 254 to 262 (both inclusive), 265, 266, 268, 269, 281, 282, 284, 287, 288, 288A, 288B, 289 to 293 (both inclusive), the Second Schedule and the Third Schedule:

Provided that references in the said provisions and the rules to the "assessee" shall be construed as references to an assessee as defined in this Act.

22. *Income-tax papers to be available for the purposes of this Act.* —(1) Notwithstanding anything contained in the Income-tax Act, all information contained in any statement or return made or furnished under the provisions of that Act or obtained or collected for the purposes of that Act may be used for the purposes of this Act.

(2) All information contained in any statement or return made or furnished under the provisions of this Act or obtained or collected for the purposes of this Act may be used for the purposes of the Income-tax Act.

23. *Failure to deliver returns, etc.* —If any person fails without reasonable cause to furnish in due time any return under sub-section (2) of section 7 or to produce, or cause to be produced, any accounts or documents required to be produced under section 8, he shall be punishable with fine which may extend to five hundred rupees and with a further fine which may extend to ten rupees for every day during which the default continues.

24. *False statements.* —If a person makes in any return furnished under section 7, any statement which is false, and which he either knows or believes to be false, or does not believe to be true, he shall be punishable with simple imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

25. *Abetment of false returns, etc.* —If a person abets or induces in any manner another person to make and deliver any account, statement or declaration relating to chargeable interest liable to interest-tax which is false and which he either knows to be false or does not believe to be true, he shall be punishable with simple imprisonment which may extend to six months, or with fine which may extend to one thousand rupees, or with both.

26. *Institution of proceedings and composition of offences.* —(1) A person shall not be proceeded against for any offence under section 23 or section 24 or section 25 or for any offence under the Indian Penal Code

(4) of 1860) relating to any matter connected with or arising out of this Act, except at the instance of the Commissioner.

(2) The Commissioner may, either before or after the institution of proceedings, compound any offence punishable under section 23 or section 24 or section 25.

27. *Power to make rules.*—(1) The Board may, subject to the control of the Central Government, by notification in the Official Gazette, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

- (a) the form in which, returns under section 7 may be furnished and the manner in which they may be verified;
- (b) the form in which appeals under section 15 or section 16 may be filed and the manner in which they may be verified;
- (c) the procedure to be followed on applications for rectification of mistakes and applications for refunds;
- (d) any other matter which by this Act is to be, or may be, prescribed.

(3) The power to make rules conferred by this section shall on the first occasion of the exercise thereof include the power to give retrospective effect to the rules or any of them from a date not earlier than the date of commencement of this Act.

(4) The Central Government shall cause every rule made under this section to be laid, as soon as may be, after it is made before each House of Parliament while it is in session for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

28. *Power to exempt.*—Where the Central Government is of the opinion that it is necessary or expedient so to do, either in the public interest or having regard to the peculiar circumstances of the case, it may, by notification, and subject to conditions, if any, as may be specified in the notification, exempt any scheduled bank or any class of scheduled banks from the levy of interest-tax:

Provided that no such exemption shall be made except on the recommendation of the Reserve Bank of India.

29. *Power to remove difficulty.*—If any difficulty arises in giving effect to the provisions of this Act, the Central Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty.

Provided that no such order shall be made after the expiry of a period of two years from the commencement of this Act.

30. *Consequential amendments.*—(1) In section 2 of the Central Boards of Revenue Act, 1963 (54 of 1963), in sub-clause (1) of clause (c),—

- (a) in item (vi), the words “and” occurring at the end shall be omitted; and
- (b) after item (vi) as so amended, the following item shall be inserted, namely:—
“(vii) the interest-tax Act, 1974; and”.

(2) In the Economic Offences (Inapplicability of Limitation) Act, 1974 (12 of 1974), in the Schedule, after entry 2 relating to the Income-tax Act, 1961 (43 of 1961), the following entry shall be inserted, namely:—

“2A. The Interest-tax Act, 1974.”.

Assented to on 23rd September, 1974

THE DELHI SIKH GURDWARAS (AMENDMENT) ACT, 1974

ACT NO. 46 OF 1974

AN

ACT

to amend the Delhi Sikh Gurdwaras Act, 1971.

BE it enacted by Parliament in the Twenty-fifth Year of the Republic of India, as follows:—

1. *Short title.*—This Act may be called the Delhi Sikh Gurdwaras (Amendment) Act, 1974.

2. *Amendment of section 10.*—In section 10 of the Delhi Sikh Gurdwaras Act, 1971 (82 of 1971) (hereinafter referred to as the principal Act), in sub-section (1), in clause (m),—

- (a) for the words “read or write”, the words “read and write” shall be substituted;
- (b) in the *Explanation*, for the words “prescribed by regulations”, the words “prescribed by rules” shall be substituted.

3. *Amendment of section 16.*—In section 16 of the principal Act, in sub-section (7), for the words “membership of the Executive Board”, the words “office of the President, any other office-bearer or member of the Executive Board” shall be substituted.

4. *Insertion of new section 16A.*—After section 16 of the principal Act, the following section shall be inserted, namely:—

“16A. *Power to convene another meeting for election of office bearers.*—(1) If the Committee at its first meeting is unable to elect a *pro tempore* Chairman or a President or any other office-bearer or member of the Executive Board under sub-section (4) of section 15 or sub-section (1) or sub-section (2) of section 16, the Director Gurdwara Elections shall summon another meeting of the Committee, being not later than fifteen days from the date of the first meeting, for the election of the *pro tempore* Chairman, the President or the remaining office bearers or members of the Executive Board, as the case may be.

(2) The provisions of sections 15 and 16 shall, so far as may be, apply to the conduct of election under sub-section (1).”.

5. *Amendment of section 32.*—(1) In section 32 of the principal Act, clause (a) and clause (b) shall be, and shall be deemed always to have been, omitted.

(2) The electoral roll prepared and finally published for the conduct of election to the first Committee in pursuance of section 7 of the principal Act read with the

Delhi Sikh Gurdwara Management Committee (Registration of Electors) Rules, 1973 made under section 39 of the principal Act shall not be called in question merely on the ground of omission of clause (a), or clause (b) of section 32 of the principal Act and the said electoral roll shall be as valid and effective as if it had been prepared and finally published in pursuance of the provisions of the principal Act as amended by this Act.

6. *Amendment of section 39.*—In section 39 of the principal Act,—

(a) in sub-section (2), after clause (a), the following clause shall be inserted, namely:—

“(aa) the manner and the criterion for deciding whether a candidate for election as a member of the Committee is able to read and write Gurmukhi;”;

(b) in sub-section (4), for the words “two successive sessions, and if before the expiry of the session which they are so laid or the session immediately following,” the words “two or more successive sessions, and if, before the expiry of the the session immediately following the session or the successive sessions aforesaid,” shall be substituted.

7. *Amendment of section 40.*—In section 40 of the principal Act, in sub-section (2), clause (a) shall be omitted.

Assented to on 26th September, 1974.

THE OIL INDUSTRY (DEVELOPMENT) ACT, 1974 (ACT NO. 47 OF 1974)

AN ACT

to provide for the establishment of a Board for the development of oil industry and for that purpose to levy a duty of excise on crude oil and natural gas and for matters connected therewith.

Enacted by Parliament in the Twenty-fifth Year of the Republic of India as follows:—

CHAPTER I PRELIMINARY

1. *Short title and extent.*—(1) This Act may be called the Oil Industry (Development) Act, 1974.

(2) It extends to the whole of India.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) “assistance” means assistance rendered under section 6;

(b) “Board” means the Oil Industry Development Board established under section 3;

(c) “Chairman” means the Chairman of the Board;

(d) “Court” means the High Court or the Court of Judicial Commissioner within the local limits of whose jurisdiction the defendant or respondent carries on the whole or a substantial part of his business, and where the Central Government has, by notification in the Official Gazette, and subject to such restrictions, limitations and conditions, as it thinks fit, empowered any court of civil jurisdiction subordinate to the High Court or, as the case may be, the Court of the Judicial Commissioner, to exercise all or any of the powers conferred by

this Act, such court;

(e) “crude oil” means petroleum in its natural state before it is refined or otherwise treated but from which water and foreign substances have been extracted;

(f) “fertilisers” means such oil based chemical compounds which when employed in agriculture provide either single or multiple plant nutrients in any one or more of the forms of nitrogen, phosphorus and potash;

(g) “member” means a member of the Board and includes the Chairman;

(h) “mineral oil” includes petroleum and natural gas;

(i) “natural gas” means gas consisting primarily of hydrocarbons obtained from oil wells or gas wells;

(j) “oil industrial concern” means any company, corporation or co-operative society, which is engaged or which is to engage in any activity referred to in clause (k);

(k) “oil industry” includes all activities by way of prospecting or exploring for or production of mineral oil, refining, processing, transportation, storage, handling, and marketing, of mineral oil, production and marketing of all products, down stream of an oil refinery and the production of fertilisers and petro-chemicals and all activities directly or indirectly connected therewith;

(l) “petro-chemicals” means chemicals, whether organic or inorganic, derived from petroleum including crude oil, natural gas, condensates, refined petroleum fractions and refinery gases;

(m) “petroleum product” means any commodity made from petroleum or natural gas and includes refined crude oil, processed crude petroleum, residuum from crude petroleum-cracking stock, uncracked fuel oil, fuel oil, treated crude oil residuum, casing head gasoline, natural gas gasoline, naphtha, distillate gasoline, kerosene, bitumen, asphalt and tar, waste oil, blended gasoline, lubricating oil, blends or mixture of oil with one or more liquid products or by products derived from oil or gas and blends or mixtures of two or more liquid products or by products derived from oil condensate and gas or petroleum hydrocarbons not specified hereinbefore;

(n) “prescribed” means prescribed by rules made under this Act.

CHAPTER II

THE OIL INDUSTRY DEVELOPMENT BOARD

3. *Establishment and constitution of the Board.*—(1) With effect from such date as the Central Government may, by notification in the Official Gazette, appoint in this behalf, there shall be established for the purposes of this Act a Board to be called the Oil Industry Development Board.

(2) The Board shall be a body corporate by the name aforesaid having perpetual succession and a common seal, with power to acquire, hold and dispose of property, both movable and immovable, and to contract, and shall by the said name sue and be sued.

(3) The Board shall consist of the following members, namely:—

(a) not more than three members to be appointed by the Central Government to represent the

Ministry or Ministries of the Central Government dealing with petroleum and chemicals;

- (b) two members to be appointed by the Central Government to represent the Ministry of the Central Government dealing with finance;
- (c) not more than five members to be appointed by the Central Government to represent the Corporations, being Corporations owned or controlled by the Central Government, engaged in activities referred to in clause (k) of section 2;
- (d) two members of whom one shall be appointed by the Central Government from amongst persons who, in the opinion of that Government, have special knowledge or experience of oil industry and the other shall be appointed by that Government to represent labour employed in the oil industry;
- (e) the Secretary to the Board, *ex officio*.

(4) The Central Government shall appoint the Chairman of the Board.

(5) The term of office of the members of the Board (other than the members appointed by virtue of office) and the manner of filling vacancies among, and the procedure to be followed in the discharge of their functions by, the members shall be such as may be prescribed.

(6) Subject to such conditions and restrictions as may be prescribed, the Board may constitute Standing Committees or *ad hoc* Committees for exercising any power or discharging any duty of the Board or for inquiring into, reporting and advising on, any matter which the Board may refer to them:

Provided that a Standing Committee shall consist exclusively of members of the Board.

(7) No act or proceeding of the Board or of any Committee constituted under sub-section (6) shall be invalidated merely by reason of—

- (a) any vacancy in, or any defect in the constitution of, the Board or such Committee; or
- (b) any defect in the appointment of a person acting as a member of the Board or such Committee; or
- (c) any irregularity in the procedure of the Board or such Committee not affecting the merits of the case.

4. *Conditions of service of members.*—Every person appointed as a whole-time member of the Board shall be entitled to such salary and allowances and such conditions of service in respect of leave, pension, provident fund and other matters as may, from time to time, be fixed by the Central Government and the other members of the Board and such of the members of any *ad hoc* Committee constituted under sub-section (6) of section 3 as are not members of the Board shall be entitled to such allowances, if any, and such other conditions of service, as may be prescribed.

5. *Secretary, officers, consultants and employees of the Board.*—(1) The Central Government shall appoint a Secretary to the Board.

(2) Subject to rules made in this behalf, the Secretary shall exercise such powers and perform such duties as may be prescribed or as may be delegated to him by the Board.

(3) The Secretary shall be entitled to such salary and allowances and such conditions of service in respect of leave, pension, provident fund and other matters as may, from time to time, be fixed by the Central Government.

(4) Subject to such conditions and restrictions as may be prescribed, the Board may appoint such consultants

as may be necessary for the performance of its function on such terms and conditions as it may determine from time to time.

(5) Subject to such conditions and restrictions as may be prescribed, the Board may appoint such other officers and employees as may be necessary for the performance of its functions and pay them such salaries and allowances as it may determine from time to time.

6. *Functions of the Board.*—(1) Subject to the provisions of this Act and the rules made thereunder, the Board shall render, in such manner, to such extent and on such terms and conditions as it may deem fit, financial and other assistance for the promotion of all such measures as are, in its opinion, conducive to the development of oil industry.

(2) without prejudice to the generality of the provisions of sub-section (1), the Board may render assistance under that sub-section by—

- (a) making grants or advancing loans to any oil industrial concern or other person who is engaged or is to engage in any activity referred to in clause (k) of section 2;
- (b) guaranteeing on such terms and conditions as may be agreed upon loans raised by any oil industrial concern or other person which are repayable within a period not exceeding twenty-five years and are floated in the market or loans raised by an oil industrial concern or other person from any bank which is a scheduled bank, or a State co-operative bank, as defined in the Reserve Bank of India Act, 1934 (2 of 1934);
- (c) guaranteeing on such terms and conditions as may be agreed upon deferred payments due from any oil industrial concern or other person in connection with import of capital goods from outside India or in connection with purchase of capital goods within India by such concern or other person;
- (d) guaranteeing on such terms and conditions as may be agreed upon loans raised from, or credit arrangements made with, any bank or financial institution in any country outside India by any oil industrial concern or other person in foreign currency;

Provided that no such guarantee shall be given without the prior approval of the Central Government;

- (e) underwriting the issue of stock, shares, bonds or debentures by any oil industrial concern and retaining as part of its assets any stock, shares, bonds or debentures which it may have to take up in fulfilment of its obligations thereto;
- (f) acting as agent for the Central Government or, with its approval, for any overseas financial organisation or credit agency in the transaction of any business with any oil industrial concern in respect of loans or advances granted, or debentures subscribed by the Central Government or such organisation or agency;
- (g) subscribing to the stock or shares of any oil industrial concern;
- (h) subscribing to the debentures of any oil industrial concern repayable within a period not exceeding twenty-five years from the date on which they are subscribed to:

Provided that nothing contained in this clause shall be deemed to preclude the Board from subscribing to the debentures of any oil industrial concern, the amounts

Dell pose of cancelling or varying any contract or entered into, at any time before the issue of order under section 10, between the oil industrial concern and any other person and the court may, if satisfied after due inquiry that such contract or agreement had been entered into in bad faith and is detrimental to the interests of the concern, make an order cancelling or varying (either unconditionally or subject to such conditions as it may think fit to impose) that contract or agreement and the contract or agreement shall accordingly stand cancelled or, as the case may be, have effect as so varied.

13. No right to compensation for loss of office.—(1) Notwithstanding anything contained in any law for the time being in force, no Director or other person in charge of the management of an oil industrial concern immediately before the issue of a notified order under section 10 in respect of such concern shall be entitled to any compensation for the loss of office or for the premature termination under this Act of the contract entitling him to be in charge of such management.

(2) Nothing contained in sub-section (1) shall affect the right of any Director or other person referred to therein to recover from the oil industrial concern moneys recoverable otherwise than by way of such compensation.

14. Application of Act of 1956.—(1) Where the management of an oil industrial concern, being a company as defined in the Companies Act, 1956, is taken over by the Board, then, notwithstanding anything contained in the said Act or in the memorandum or articles of association of such concern,—

- (a) it shall not be lawful for the shareholders of such concern or any other person to nominate or appoint any person to be a director of such concern;
- (b) no resolution passed at any meeting of the shareholders of such concern shall be given effect to unless approved by the Board;
- (c) no proceeding for the winding up of such concern or for the appointment of a receiver in respect thereof shall lie in any court, except with the consent of the Board.

(2) Subject to the provisions contained in sub-section (1) and to the other provisions contained in this Act and subject to such other exceptions, restrictions and limitations, if any, as the Central Government may, by notification in the Official Gazette, specify in this behalf, the Companies Act, 1956 (1 of 1956) shall continue to apply to such concern in the same manner as it applied thereto before the issue of the notified order under section 10.

CHAPTER III

FINANCE, ACCOUNTS AND AUDIT

15. Duties of excise.—(1) There shall be levied and collected, as a cess for the purposes of this Act, on every item specified in column 2 of the Schedule, which is produced in India (including the continental shelf thereof) and

- (a) removed to a refinery or factory; or
- (b) transferred by the person by whom such item is produced to another person,

a duty of excise at such rate not exceeding the rate set forth in the corresponding entry in column 3 of the Schedule, as the Central Government may, by notification in the Official Gazette, specify:

Provided that until the Central Government specifies by such notification the rate of the duty of excise in respect of crude oil (being an item specified in the Schedule) the duty of excise on crude oil under this sub-section shall be levied and collected at the rate of rupees sixty per tonne.

(2) Every duty of excise leviable under sub-section (1) on any item shall be payable by the person by whom such item is produced; and in the case of crude oil, the duty of excise shall be collected on the quantity received in a refinery.

(3) The duties of excise under sub-section (1) on the items specified in the Schedule shall be in addition to any cess or duty leviable on those items under any other law for the time being in force.

(4) The provisions of the Central Excises and Salt Act, 1944 (1 of 1944), and the rules made thereunder, including those relating to refunds and exemptions from duties shall, as far as may be, apply in relation to the levy and collection of duties of excise leviable under this section and for this purpose the provisions of that Act shall have effect as if that Act provided for the levy of duties of excise on all items specified in the Schedule.

16. Crediting of proceeds of duty to Consolidated Fund of India.—The proceeds of the duties of excise levied under section 15 shall first be credited to the Consolidated Fund of India and the Central Government may, if Parliament by appropriation made by law in this behalf, so provides, pay to the Board from time to time, from out of such proceeds, after deducting the expenses of collection, such sums of money as it may think fit for being utilised exclusively for the purposes of this Act.

17. Grants and loans by the Central Government.—The Central Government may also, after due appropriation made by Parliament by law in this behalf, pay to the Board by way of grants or loans such sums of moneys as the Central Government may consider necessary:

18. Oil Industry Development Fund.—(1) There shall be formed a Fund to be called the Oil Industry Development Fund and there shall be credited thereto—

- (a) any sums of money paid under section 16 or section 17;
- (b) any grants that may be made by any person or institution for the purposes of this Act;
- (c) any borrowings by the Board;
- (d) the sums, if any, realised by the Board in carrying out its functions or in the administration of this Act.

(2) The fund shall be applied—

- (a) for meeting the salaries, allowances, honoraria and other remuneration of the officers and other employees of the Board and of the advisers, consultants or other agencies whose services are availed of by the Board;
- (b) for meeting the other administrative expenses of the Board;
- (c) for rendering assistance under section 6;
- (d) for repayment of any loans taken by the Board or for meeting other liabilities under this Act.

19. Power to borrow.—Subject to such rules as may be made in this behalf, the Board shall have the power to borrow on the security of the Oil Industry Development Fund or any other asset for carrying out the purposes of this Act.

20. Accounts and audit.—(1) The Board shall maintain proper accounts and other relevant records and prepare an annual statement of accounts, including the profit and loss account and the balance-sheet in such form as may be prescribed by the Central Government in consultation with the Comptroller and Auditor General of India.

(2) The accounts of the Board shall be audited by the Comptroller and Auditor General of India at such intervals as may be specified by him and any expenditure incurred in connection with such audit shall be payable by the Board to the Comptroller and Auditor General.

(3) The Comptroller and Auditor General of India and any person appointed by him in connection with the audit of the accounts of the Board shall have the same rights and privileges and authority in connection with such audit as the Comptroller and Auditor General has in connection with the audit of Government accounts and, in particular, shall have the right to demand the production of books, accounts, connected vouchers and other documents and papers and to inspect any of the offices of the Board.

(4) The accounts of the Board as certified by the Comptroller and Auditor General of India or any other person appointed by him in this behalf together with the audit report thereon shall be forwarded annually to the Central Government and that Government shall cause the same to be laid before each House of Parliament.

CHAPTER IV

CONTROL BY THE CENTRAL GOVERNMENT

21. Power to require persons engaged in oil industry to maintain and produce books, accounts and records relating to business, and inspection thereof.—The Central Government may, by order notified in the Official Gazette, require all persons engaged in oil industry or any class of such persons—

(a) to maintain such books, accounts and records relating to their business as may be specified in the order;

(b) to produce such books, accounts and records for inspection and to furnish such information relating thereto to such officer or authority and at such times or in such circumstances as may be specified in the order.

22. Directions by the Central Government.—The Board shall carry out such directions as may be issued to it from time to time by the Central Government for the efficient administration of this Act.

CHAPTER V

MISCELLANEOUS

23. Penalties.—Any person who,—

(a) being required under this Act to produce any books, accounts or records or furnish any information, fails to produce such books, accounts or records or fails to furnish such information or furnishes information which is false, and which he either knows or believes to be false, or does not believe to be true; or

(b) obstructs any member or any officer or other employee of the Board or any person authorized in this behalf by the Central Government or

by the Board in the exercise of any power conferred or in the discharge of any duty imposed on him by or under this Act, shall be punishable with imprisonment which may extend to one year, or with fine which may extend to five thousand rupees, or with both.

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24. Other penalties.—Whoever contravenes or attempts to contravene or abets the contravention of any of the provisions of this Act or of any rule made thereunder (other than the provisions for the contravention of which section 23 applies), shall be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to five hundred rupees, or with both.

25. Offences by companies.—(1) Where an offence under this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of the business of the company as well as the company shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) "company" means any body corporate and includes a firm or other association of individuals; and

(b) "director", in relation to a firm, means a partner in the firm.

26. Jurisdiction of courts.—No court inferior to that of a Metropolitan Magistrate or a magistrate of the first class shall try any offence punishable under this Act.

27. Previous sanction of Central Government.—No prosecution for any offence punishable under this Act shall be instituted except with the previous sanction of the Central Government.

28. Protection of action taken in good faith.—No suit, prosecution or other legal proceeding shall lie against the Central Government or the Board or any committee constituted by the Board or any member of the Board or of such committee or any officer or other employee of the Central Government or of the Board, or any agent of or any other person authorised by the Central Government or the Board, for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

29. Dissolution of the Board.—(1) The Central Government may, if satisfied that it is necessary so to do in the public interest direct by notification in the Official Gazette that the Board shall be dissolved from such date and for such period as may be specified in the notification.

(2) When the Board is dissolved under the provisions of sub-section (1).—

- (a) all members, notwithstanding that their term of office has not expired, shall, from the date of dissolution, vacate their offices as such members;
- (b) all powers and duties of the Board shall, during the period of dissolution, be exercised and performed by such person or persons as the Central Government may appoint in this behalf;
- (c) all funds and other properties vested in the Board shall, during the period of dissolution, vest in the Central Government.

(3) As soon as the period of dissolution expires, the Board shall be re-constituted in accordance with the provisions of this Act:

30. Act to have over-riding effect.—The provisions of this Act shall have effect, notwithstanding anything inconsistent therewith contained in any enactment other than this Act.

31. Power to make rules.—(1) The Central Government may, by notification in the Official Gazette, make rules to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

- (a) the term of office and other conditions of service of members, the manner of filling vacancies among and the procedure to be followed in the discharge of their functions;
- (b) the powers which may be exercised and the duties which shall be performed by the Secretary to the Board;
- (c) the circumstances in which and the authority by which a member may be removed;
- (d) the holding of a minimum number of meetings of the Board every year;
- (e) the convening of meetings of the Board and of its committees, the procedure to be followed at the meetings of the Board and of its committees for the conduct of business and the number of members which shall form quorum at a meeting;
- (f) the maintenance by the Board of records of business transacted by the Board and the submission of copies thereof to the Central Government;
- (g) the powers of the Board, its Chairman and other members, Secretary and committees of the Board with respect to the incurring of expenditure;
- (h) the conditions subject to which the Board may incur expenditure outside India;
- (i) the preparation of budget estimates of receipts and expenditure of the Board and the authority by which the estimates are to be sanctioned;

- (j) the form and manner in which the accounts should be kept by the Board;
- (k) the custody and investment of the funds of the Board;
- (l) the conditions to be observed by the Board in borrowing money;
- (m) the conditions subject to which and the manner in which contracts may be entered into by or on behalf of the Board;
- (n) the delegation to the Chairman, Secretary or members or officers of the Board of any of the powers and duties of the Board under this Act;
- (o) the additional measures for the promotion of which the Board may render assistance;
- (p) the remuneration and other allowances payable to the person or persons referred to in clause (b) of sub-section (2) of section 29;
- (q) the fees which the Board may charge for any assistance or services rendered by it under this Act;
- (r) the staff which may be employed by the Board and the pay and allowances and leave and other conditions of service of officers (other than those appointed by the Central Government) and other employees of the Board;
- (s) any other matter which is to be or may be prescribed or provided for by rules under this Act.

(3) Every rule made by the Central Government under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

THE SCHEDULE

[See section 15(1)]

| Sl. No. | Name of item | The maximum rate at which duty of excise may be collected |
|---------|--------------|---|
| 1 | 2 | 3 |
| 1. | Crude oil | Rupees one hundred per tonne. |
| 2. | Natural gas | Rupees fifty per thousand cubic metres. |

भाग 7—भारतीय निर्वाचन आयोग (Election Commission of India) की वैधानिक अधिसूचनाएं तथा अन्य निर्वाचन सम्बन्धी अधिसूचनाएं

शून्य

अनुपूरक

शून्य

PART I

PERSONNEL (A-I) DEPARTMENT NOTIFICATIONS

Simla-2, 10th December, 1974

No. 3-24/67-DP-(Apptt.).—On return from leave, the Governor, Himachal Pradesh is pleased to post Shri P.B. Sharma, H.A.S., formerly Sub-Divisional Magistrate, Rohroo, District Simla, as Deputy Director of Panchayati Raj, Himachal Pradesh, Simla, (Vacant post).

2. The transfer and posting order of Shri P. B. Sharma as General Assistant to Deputy Commissioner, Mandi made vide this department's notification No. 1-6/74-DP-(Apptt.), dated the 21st September, 1974, are hereby cancelled.

Simla-2, the 11th December, 1974

No. 3-7/73-DP-Apptt.—The Governor, Himachal Pradesh is pleased to accord *ex-post-facto* sanction to the grant of the following leave in favour of Shri S. S. Negi, I.A.S. Probationer, subject to verification of title to leave by the Accountant General, Himachal Pradesh:—

1. Earned leave for 4 days from 29th March, 1974 to 1st April, 1974.
2. Earned leave for 6 days from 2nd to 7th July, 1974.
2. Certified that Shri S. S. Negi would have continued to officiate but for his proceeding on the above leave.

AJAY PRASAD,
Joint Secretary.

PUBLIC WORKS DEPARTMENT NOTIFICATIONS

Simla-171002, the 10th December, 1974

No. 9-12/73-PW(B).—Whereas it appears to the Governor, Himachal Pradesh that land is likely required to be taken by the Himachal Pradesh Government at the public expense for a public purpose namely for construction of Ladda-Bhajwani Kuhl, it is hereby notified that land in the locality described below is likely to be acquired for the above purpose.

This notification is made under the provisions of section 4 of the Land Acquisition Act, 1894 to all whom it may concern.

In exercise of the powers conferred by the aforesaid section, the Governor, Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Any person interested, who has any objection to the acquisition of the said land in the locality may, within thirty days of the publication of this notification, file an objection in writing before the Collector of Land Acquisition, Himachal Pradesh Public Works Department, Mandi.

SPECIFICATION

District : MANDI Tehsil : SARKAGHAT

| Village | Khasra No. | Area | | |
|---------|------------|------|----|----|
| | | H. | A. | C. |
| 1 | 2 | 3 | 4 | 5 |
| MATOLI | 152/1 | 0 | 01 | 16 |
| | 151/1 | 0 | 04 | 99 |
| | 155/1 | 0 | 02 | 92 |

| 1 | 2 | 3 | 4 | 5 |
|-------|------|---|----|----|
| | 86/1 | 0 | 00 | 73 |
| | 150 | 0 | 02 | 51 |
| | 91/1 | 0 | 00 | 42 |
| Total | | 0 | 12 | 73 |

Simla-171002, the 12th December, 1974

No. 9-12/73-PW(B).—Whereas it appears to the Governor, Himachal Pradesh that land is likely to be required to be taken by the Himachal Pradesh Government at the public expense for a public purpose, namely for construction of Ladda-Bhajwani Kuhl, it is hereby notified that land in the locality described below is likely to be acquired for the above purpose.

This notification is made under the provisions of section 4 of the Land Acquisition Act, 1894 to all whom it may concern.

In exercise of the powers conferred by the aforesaid section, the Governor, Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Any person interested who has any objection to the acquisition of the said land in the locality may, within thirty days of the publication of this notification, file an objection in writing before the Collector of Land Acquisition, Himachal Pradesh Public Works Department, Mandi.

SPECIFICATION

District : MANDI

Tehsil : SARKAGHAT

| Village | Khasra No. | Area | | |
|---------|------------|------|----|----|
| | | H. | A. | C. |
| MAHORI | 875 | 0 | 00 | 18 |

Simla-171002, the 12th December, 1974

No. 9-12/73-PW(B).—Whereas it appears to the Governor, Himachal Pradesh that land is likely to be required to be taken by the Himachal Pradesh Government at the public expense for a public purpose, namely for construction of Ladda-Bhajwani Kuhl, it is hereby notified that land in the locality described below is likely to be acquired for the above purpose.

This notification is made under the provisions of section 4 of the Land Acquisition Act, 1894 to all whom it may concern.

In exercise of the powers conferred by the aforesaid section, the Governor, Himachal Pradesh is pleased to authorise the officers for the time being engaged in the undertaking with their servants and workmen to enter upon and survey any land in the locality and do all other acts required or permitted by that section.

Any person interested who has any objection to the acquisition of the said land in the locality may, within thirty days of the publication, file an objection in

writing before the Collector of Land Acquisition,
Himachal Pradesh Public Works Department, Mandi.

SPECIFICATION

District: MANDI Tehsil: SARKAGHAT

| Village | Khasra No. | H. | Area A. | O. |
|---------|------------|----|------------|----|
| BANI | 1/1 | 0 | 00 | 20 |
| | 24/1 | 0 | 08 | 97 |
| | Total | 0 | 09 | 17 |

By order,
GANGESH MISRA,
Secretary.

REVENUE DEPARTMENT

NOTIFICATION

Simla-2, the 14th November, 1974

No. 1-8/68-Rev. I.—In supersession of this department notification of even number, dated the 11th September, 1974 and in exercise of the powers vested in him under sections 11 and 28 of the Himachal Pradesh Land Revenue Act, 1953 (Act No. 6 of 1954) and sections 10 and 27 of the Punjab Land Revenue Act, 1887

(Act No. 17 of 1887) as in force in the areas added to Himachal Pradesh under section 5 of the Punjab Reorganisation Act, 1966, the Governor, Himachal Pradesh is pleased to direct that all the Tehsildars in Himachal Pradesh shall function and exercise the powers of Assistant Collector, First Grade under section 163 of the Himachal Pradesh Land Revenue Act, 1953 and section 150 of the Punjab Land Revenue Act, 1887, as the case may be, within their respective jurisdictions. He is further pleased to direct that the Tehsildars of the following tehsils shall also exercise the aforesaid powers within the sub-tehsils mentioned against them:—

1. Tehsildar, Chamba Sub-Tehsil, Bhunaur.
2. Tehsildar, Bhatiyat Sub-Tehsil, Dohousie.
3. Tehsildar, Pooh Sub-Tehsil, Ungrang.
4. Tehsildar, Pachhad Sub-Tehsil, Raigarh.
5. Tehsildar, Renuka Sub-Tehsil, Shillai.
6. Tehsildar, Rampur Sub-Tehsil, Kumarsain.
7. Tehsildar, Theog Sub-Tehsil, Kotkhai.
8. Tehsildar, Simla Sub-Tehsil, Suni.
9. Tehsildar, Kulu Sub-Tehsils, Banjar, Ani and Nirmand.

By order,
K. C. PANDEYA,
Secretary.

PART III

LAW DEPARTMENT

CORRIGENDUM

Simla-2, the 17th December, 1974

No. LLR-B (I) 4/74.—In column 11 of Annexure attached to this Department notification of even number, dated the 15th November, 1974, for the figure

and words "5 years' service in the grade including service" appearing between the words "with" and "as", the figure and words "5 years' regular service in the grade including regular service" shall be substituted and shall be deemed always to have been substituted.

TILAK RAJ HANDA,
Secretary.